

An Analysis of the
Interstate Shifting of State and Local Taxes

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ABSTRACT

A Multiregional input-output model was modified to allow the tracing of each state and local tax from the states of initial incidence to the states of final incidence. This modified model is capable of determining the interstate incidence of state and local taxes using any set of assumptions about the extent to which each state and local tax is borne by labor, capital, or consumers.

The modified multiregional input-output model was used to determine the 1962 interstate incidence of state and local taxes, using the assumption that all taxes on business are shifted 100 percent to consumers. The results suggest that 40 percent of total state and local taxes is borne by nonresidents of the taxing states and that the interstate shifting of state and local taxes results in substantial redistribution of wealth among the states. This shifting of state and local taxes to nonresidents reduces the residents' cost of state and local public-sector goods and services below the true cost (to the extent that exported taxes exceed exported benefits) and, consequently, creates an incentive for the residents to expand the state and local public sectors beyond what is economically efficient from a national perspective. The result may be a substantial transfer of resources from the private sector to the public sector.

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KEY TO ABBREVIATIONS

CPU	Central processing unit
D.C.	District of Columbia
FEXP	Foreign exports
FG	Federal government
FG-FD	Federal government final demand
GPCF	Gross private capital formation
GPO	Government printing office
MRIO	Multiregional input-output
NINV	Net inventory change
OPEC	Organization of petroleum exporting countries
PCE	Personal consumption expenditures
pt.	part
SIC	Standard industrial classification
SLG	State and local government
SLG-FD	State and local government final demand

CHAPTER I

Introduction

Fiscal federalism in the United States suggests a certain fiscal independence among the states and between the states and the federal government. The theory of fiscal federalism is, in part, that each state is free to raise as much revenue through its tax system as it desires and to provide with that revenue whatever bundle of public goods and services it chooses. Fiscal federalism is generally viewed as a means by which the differing desires of persons for publicly provided goods and services can be efficiently met. That is, those persons desiring the same bundle of public goods and services are free to group geographically and to agree to tax themselves the amounts needed to pay for the public goods and services they desire. They may spend their money in the way that provides them with the greatest utility. They are not, in theory, forced to share in the cost of something desired by another member of the community but not desired by them, because all members of the community desire the same things.

In practice, of course, there are not an infinite number of communities offering infinitely different bundles of public goods and services. But there are a number of different

communities, and those communities do provide differing types and levels of public goods and services. All that is required by an economic efficiency criterion is, *ceteris paribus*, that individuals join the community whose bundle of public goods and services most closely approximates the bundle desired by the individuals, and that those individuals pay for what they receive.

This view of fiscal federalism is a view of an efficient market for publicly provided goods and services. That is, those persons receiving the public goods and services enjoy the full benefit of them and, at the same time, pay the full cost of them, and decide on the mix of publicly and privately provided goods and services that results in the total bundle of goods and services being provided in the most efficient manner, that is, at the lowest total opportunity cost.

However, the interstate shifting of state and local government (SLG) taxes suggests that the view of fiscal federalism as a mechanism for the efficient allocation of resources may be seriously flawed. If the incidence of SLG taxes is not confined to residents of the taxing jurisdictions, the economic efficiency of the interstate allocation of resources and, perhaps, the equity of the interstate distribution of income may be adversely affected. When the burden of a tax levied in one state falls partially upon the

residents of another state, the cost of government services to residents of the first state is reduced below the true cost (to the extent the exported tax exceeds exported benefits) and the income of the residents of the other state is reduced by the amount of the imported tax (minus imported benefits).

The most obvious way in which tax exportation occurs is through taxes on tourists, such as the tax on gambling in Nevada and the tax on hotel rooms in Florida. Less obvious, but much more significant, are taxes on business. These taxes are shifted forward to consumers in the form of higher prices and/or shifted backward to labor and/or owners of capital. When the consumers, laborers, or owners of capital are non-residents of the taxing jurisdiction, tax exportation occurs. Perhaps even less obvious is the exportation of SLG taxes to the federal government (FG). Most SLG taxes may be deducted from income subject to the federal income tax; thus, most SLG taxes are borne in part by the FG and, in turn, by residents of all fifty states.

To the extent that SLG taxes are exported, the reality of fiscal federalism is that residents of one state provide themselves with their desired bundle of public goods and services by taxing not themselves, but rather the residents of other states. In other words, the benefits and costs of

these goods and services are not experienced by the same persons. The resulting economic inefficiency is obvious: resources are diverted from the private sector to the public sector even though the total cost of the goods and services provided by the public sector with these resources is greater than if they were provided by the private sector (assuming an efficient equilibrium prior to the shifting of any taxes). The reason the residents of a state divert the resources is, of course, that they do not bear the full cost. They receive all of the benefits, but shift some of the cost to nonresidents by exporting SLG taxes. In other words, tax exportation results in an economically inefficient expansion of the SLG public sector due to a change in relative prices. That is, the provision of a good by the public sector appears to a buyer in state "g" to be cheaper than the provision of the same good by the private sector, because the buyer pays, *ceteris paribus*, the full cost of the private-sector good and only part of the cost of the public-sector good. The remainder of the cost of the public-sector good is paid by residents of the states that import taxes from state "g."

The extent to which tax exportation results in expansion of the SLG public-sector is dependent upon both the price elasticity of demand for SLG public-sector goods and services

and the change in relative prices between the public sector and the private sector. A reduction in public-sector cost relative to private-sector cost creates an incentive for the public sector to provide certain goods and services that currently are provided by the private sector. In addition, a reduction in cost creates an incentive to increase the provision levels of those goods and services that are transferred from the private sector to the public sector, as well as the provision levels of those goods and services that already are provided by the public sector. This increase in provision levels is a function of the price elasticity of demand.

Thus far, the research on public-sector price elasticities provides no satisfactory answer of what the public's response is to a change in prices, although the work that has been done suggests that an elasticity on the order of 0.5 may be in the ballpark.¹ To apply such an elasticity to the results of this study, it must be recognized that the elasticity is based upon current prices, that is, upon the prices of public-sector goods and services after tax exportation occurred. Therefore, to estimate the extent of the increase in provision levels that is due to tax exportation, it is necessary to work backward. In other words, the elasticity of 0.5 was computed on the basis of prices that were already reduced by the percentage

that taxes are exported. (This, of course, assumes that SLG goods and services are financed entirely by SLG taxes.) For example, if 40 percent, say, of SLG taxes are exported and if tax exportation were eliminated, public-sector prices would rise from 60 percent of true cost to 100 percent of true cost, an increase of 67 percent. Consequently, an elasticity of 0.5 would suggest that the provision level of public-sector goods and services is 33 percent higher than it would be if tax exportation did not exist. However, it must be pointed out that the elasticity of 0.5 is a point elasticity and that an arc elasticity, especially one that would cover a range of 67 percent, may be significantly different, either higher or lower. In the absence of research on such arc elasticities and on the public's response to changes in relative prices, no quantitative estimate can be made of the change in the size of the SLG public sector that is due to tax exportation.

It should be noted that there is no balancing of exported taxes by imported taxes. Exported taxes create the price effect that results in the substitution of public-sector goods for private-sector goods. Imported taxes, on the other hand, create an income effect, that is, they reduce disposable income and, thus, cause a reduction in demand for all goods and services, both public and private.

The interstate shifting of SLG taxes also may influence location decisions. If all states export the same percentage of their taxes and import the same percentage of other states' taxes, there results, *ceteris paribus*, no advantage in being located in one state rather than another. But if the exportation or importation rates differ — as they do — there is an economic incentive to locate in the states with the higher exportation and lower importation rates. * Such an incentive tends to result in inefficient location decisions, that is, location decisions that do not weigh the full social costs and benefits of the actions.

There also may result inefficiencies in the selection of the means of financing public goods and services. For instance, a state may decide to institute a sales tax instead of an individual-income tax, solely because the sales tax is more exportable, even though it may be a more costly tax to administer. Note too, that the question of equity arises here. A progressive individual-income tax is usually considered to be a more equitable tax than a sales tax, which often is a regressive tax. But the low exportability of individual-income taxes encourages the use by SLG of more inequitable taxes.

* It should be noted that firms' location decisions may not be responsive to interstate tax differentials ² and that, if exported taxes are offset by increased SLG expenditures, households can relocate to obtain increased services but not to obtain lower taxes.

This study attempts to shed some light on the reality of fiscal federalism by examining the interstate shifting of SLG taxes. This shifting has been the subject of only one other study of national scope. That study, by Charles E. McLure, Jr., constitutes for all practical purposes the literature in the field and is reviewed in detail in Chapter II. This study, building upon McLure's analysis, calculates for each of the 51 states (including the District of Columbia) the percentage of each SLG tax that is shifted to each of the other states. The differences between the two studies, as well as the modifications and refinements made in McLure's figures for the purposes of this study, are discussed in Chapter II.

To calculate the amount of exported taxes imported by each state from all other states, this study uses the multiregional input-output (MRIO) model developed by Karen R. Polenske. This MRIO model comprises two basic sets of data: a 79-industry input-output table for each state showing the sales of each industry's output to each of the 79 industries and to the six components of final demand * and a trade-flow table

* They are: personal consumption expenditures (PCE), gross private capital formation (GPCF), net inventory change (NINV), foreign exports (FEXP), federal government final demand (FG-FD), and state and local government final demand (SLG-FD).

for each of the 79 industries showing the flows of goods and services among all 51 states (see Appendix C for a listing of the 79 industries).³ The adaptation (as discussed in Appendix A) of the MRIO model for the purposes of this study provides a powerful new tool for the analysis of interstate tax incidence. The lack of such a tool required previous studies to make very gross assumptions about the final interstate distribution of private-sector goods and services and, consequently, the SLG tax component of their cost, and to ignore the intermediate sales that occurred prior to the sales to the ultimate consumers, which meant that any shifting of SLG taxes to intermediate consumers had to be omitted. The MRIO model eliminates the need for many of these rather questionable assumptions and provides a means for including the shifting of SLG taxes to intermediate consumers. The result should be a much more precise view of the interstate incidence of SLG taxes.

Both McLure's study and this one ignore the patterns of government expenditures and the incidence of their benefits in order to concentrate upon the exporting and, in the case of this study, the importing of SLG taxes. However, if exported (imported) taxes reflect exported (imported) benefits of government expenditures, no distortion in the relative prices

of publicly and privately provided goods and services occurs. An economically efficient distribution of resources is maintained as long as those persons experiencing the benefits of public-sector goods and services pay the full cost of those goods and services regardless of which states provide the goods and services and in which states the beneficiaries live. The ignoring of benefit exportation is due to the need to restrict the scope of the research reported here and does not imply that such exportation does not exist or is not significant. It could be argued, for instance, that the SLG taxes paid by interstate tourists and commuters are just compensation for the benefits they receive from SLG expenditures in the states they visit. It also could be argued that SLG expenditures in any given state have beneficial spillover effects on other states. For example, some of the benefits of educational expenditures are exported through migration, and it is often argued that educational expenditures in one state benefit persons in all other states because an educated public contributes to everyone's welfare through national economic growth and through more enlightened involvement in the nation's social and political institutions. The determination of the extent to which the amount and interstate distribution of exported taxes reflect the amount and

interstate distribution of exported benefits must await further research. The research reported here addresses only the tax side of the question.

Discussed in this report are the procedures to be followed in tracing SLG taxes to the final bearers, using any set of assumptions about the extent to which such taxes are shifted to labor, capital or consumers. However, due to the limited resources available for this study and the large amounts of computer time required for the calculations under each set of assumptions, * the actual calculations in this study have been limited to one set of assumptions.

This limitation required the determination of what set of tax-shifting assumptions would prove most useful from a public-policy standpoint. Partly for the reasons discussed below and partly because the MRIO model's unique contribution to this type of analysis is its ability to trace taxes shifted to consumers from the initial consumers through all intermediate consumers to the final consumers, it was decided to assume that all SLG taxes on business are shifted 100 percent to

* For example, computer programs D1 through D4, and D6 and D7, referenced in Appendix D, require approximately 70 minutes of CPU time each, and computer program D5 uses 84 minutes of CPU time.

consumers, thereby making full use of the model's potential. This assumption cannot, of course, be justified by economic theory, which suggests that the burden of most such taxes is shared by labor, capital and consumers or, in the case of the corporation-income tax, is borne entirely by capital. However, as a practical matter, there exists no consensus about the relative sizes of the burdens borne by labor, capital and consumers and, in the case of the corporation-income tax, Musgrave offers evidence that, contrary to theory, the tax may be shifted entirely to consumers.⁴ In fact, throughout economic literature much support is given to the notion that SLG taxes on business are shifted entirely to consumers. But more important, from a public-policy viewpoint what an analyst usually wishes to do is determine what the best possible or worst possible case is, given that the exact case is unknowable. In other words, a policy analyst wishes to know the boundaries or extremes of a situation in order to determine, first, if there is or is not a potential problem and, second, what the orders of magnitude are. This report not only presents one of the extremes, but presents the extreme that is most likely to approximate the true case.

A case in point is the current controversy over increases in severance taxes by those states rich in energy resources,

particularly coal. The United States Congress has expressed concern that such states are beginning to take advantage of their monopolistic positions to become "mini-OPEC's." The debate on this issue has assumed, whether accurate or not, that 100 percent of severance taxes is passed forward to consumers, and whatever public policy may evolve from this debate undoubtedly will be made on the basis of that assumption. Given the nature of the political process, it is reasonable to expect this assumption to be, if not ubiquitous, certainly more prevalent than any other. Consumers generally believe that businesses pass all taxes forward, and to policymakers in the political arena the public's perception often is more important than the reality—especially when the reality is unknown.

This study's results, presented in Chapter III, suggest that 40 percent of total SLG taxes is exported and that the rate of exportation ranges from 27 percent in California to 57 percent in Wyoming and is 42 percent in the average state. McLure's study, on the other hand, concludes that states export from 15 percent (Maine) to 35 percent (Delaware and Nevada) of their SLG taxes and that 20 percent of total SLG taxes is exported.⁵ This study also suggests that the annual amounts of taxes imported vary from a low of \$188 for

a family of four in Mississippi to a high of \$593 in Nevada. Applying to these figures a straight percentage increase of 423 percent in SLG taxes from 1962 to 1977 (as will later be evident, the results obtained by applying 1962 exportation and importation percentages to current tax dollars are suggestive only of the orders of magnitude involved), the total amount of SLG taxes exported in 1977 would be \$90.1 billion, and the amounts imported would vary from \$983 for a family of four in Mississippi to \$3,101 in Nevada. In other words, not only are significant amounts of SLG taxes being exported, the amounts of taxes imported vary greatly among the states.

The results presented in Chapter III are for the total of all SLG taxes. The underlying detail, that is, the exportation and importation rates for each individual SLG tax, is presented in Appendix H. Included in that Appendix is a table for each SLG tax, showing the percentage of that tax that is shifted from each of the taxing states to residents of each of the 51 states. These tables make it possible to calculate the economic impact a change in tax rates in one state will have on any other state. For instance, the results of this study permit policymakers to determine the initial economic impact the recent 30 percent increase in Montana's severance tax

on coal will have on each of the other states. Given this knowledge, policies to restrict the use of the severance tax, or to subsidize those states hardest hit, can be more rationally and precisely designed.

It must be noted that the input-output model used in this study was constructed on the basis of the technology in use in 1963 and on the basis of the trade flows among states at that time. These, of course, change over time, weakening the predictive power of such models. Models of this type are generally considered to be quite accurate for five to ten years and to approach the limit of their usefulness after about twenty years. The quickness of these changes will vary from industry to industry, though. For instance, the location of the coal industry is quite stable over time, as is the location of its major consumers, such as the steel industry. And the technology of steel production is relatively unchanged from 1963. Therefore, the analysis of the distribution of severance taxes presented in Table H-11 is relatively useful for current policymaking purposes. But in most cases, the results should be viewed as describing the situations that existed in 1962, and their use in current policy analysis should be tempered by an examination and understanding of relevant changes in technology and trade flows that have occurred since 1963 (the MRIO model base year).

In addition to changes affecting the model itself, there have occurred other changes since 1962 that reduce the applicability of the results to today's distribution of SLG taxes. For example, SLG taxes on alcoholic beverages no longer are deductible from federal-individual-income-tax liability, which means that a smaller percentage of these taxes is exported today.

It would have been possible to adjust for some of the changes that have occurred since 1962 and thereby to have presented a somewhat more accurate picture of the current situation. However, since it was impossible with the resources available to update either the MRIO model or McLure's figures, a "true" picture of the distribution of today's taxes would still have been impossible. In the interest of future research, it was decided that a true picture of some year, albeit 1962 (the fact that the MRIO data are for 1963 should cause no noticeable distortion), and the methodological framework for future analysis of more current years was more important than a slightly more accurate but still faulty description of today's situation.

The previous research in the field of tax exportation is reviewed in the next Chapter. The methodology used in this study also is discussed in detail in Chapter II and is compared with the methodology of the previous research. The results obtained by this study are presented in Chapter III, and the policy implications of those results are discussed in Chapter IV.

NOTES FOR CHAPTER I

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CHAPTER II

Methodology

The calculation of the amounts of SLG taxes that are exported and imported by each state requires, first, the determination of how each SLG tax is distributed among the various economic sectors, such as manufacturing and mining, second, the determination of how the taxes on each of these sectors is distributed among labor, capital, and consumers (except as otherwise noted, land is considered part of capital), and, third, the determination of how these tax bearers are distributed among the states. The means of calculating these distributions and, hence, the amounts and interstate distribution of exported SLG taxes are discussed in this chapter.

The methodology described in this chapter may be used with any set of assumptions about the distribution among labor, capital, and consumers of taxes on business. (As will be discussed later, the amounts and interstate distribution of exported taxes are significantly affected by different assumptions about the distribution of taxes among labor, capital, and consumers.) For instance, if an allocation of taxes between only two of these tax bearers or to only one of them were desired, the same methodology would be followed except that the steps involving the,

omitted bearer would be skipped. The results reported in Chapter III were obtained by following the methodology described in this chapter after omitting all references to labor and capital.

Although the methodology used in this study to calculate tax exportation rates is largely the same as that used by McLure in his study of tax exportation, the methodology discussion presented here is divided into two sections. The first section, titled McLure's Methodology, describes and critiques the methodology used by McLure. That section includes a discussion of (1) the impact of alternate assumptions about the mobility of capital in response to tax differentials, (2) the impact of alternate methods of tax-incidence analysis, (3) the economic sectors (manufacturing and commercial for example) used by McLure, (4) the division of those sectors into their "local" and "national" components, and (5) McLure's assumptions about the extent to which taxes are shifted to labor, capital, and consumers.

The second section of this chapter includes a discussion of the methodology unique to this study as well as a discussion of the differences between the economic sectors used by McLure and those used in this study, and a discussion of the different approach used in this study to divide the sectors into their local and national components. Included in this section are separate discussions of the methodology used for each SLG tax and the presentation of the methodology used to calculate tax-importation figures.

McLure's Methodology*

SHORT RUN VERSUS LONG RUN

McLure takes the twenty tax categories given in the 1962 Census of Governments, does some selected aggregating and disaggregating of these categories, and then calculates both short-run and long-run exportation by each state of each tax category. The difference between the short-run and long-run estimates is due to McLure's assumption that in the short run capital bears much of the tax burden while in the long run the less mobile facts of production--land and labor--bear the bulk of the tax burden.** The result is McLure's estimate that in the long run tax exportation is about twenty percent less than it is in the short run. Although McLure's assumption about the mobility of capital was a common one at the time, the currently prevailing opinion is that capital flows among states are not affected by state and local taxes because the differentials among states in such taxes are insignificant when compared with the differentials in other costs and factors influencing capital investment. In other words, the more accepted assumption today would be that the long-run results are no different from the short-run results.

*There are numerous exceptions to the general descriptions in this section of the procedures followed by McLure. Those persons interested in a more precise exposition of McLure's research should refer to McLure, "Regional Tax Incidence".

**McLure actually assumes that only the capital used in manufacturing is mobile in response to tax differentials and that all other capital is immobile.

Consequently, even though the concern of the research reported here is with the continuing relationship among the states rather than the initial impact of a new tax, McLure's short-run exportation results are used in this study to calculate long-run importation estimates.*

TAX-INCIDENCE ANALYSIS

The first question addressed by McLure is the method of tax-incidence analysis to use. His choice of differential analysis seems to be the obvious one and is difficult to fault if traditional incidence analysis is accepted.** (Differential analysis assumes that, for any given tax increase, firms will increase their prices by the amount of the tax increase that is common to all competing firms. The amount of the tax increase that is not common, that is, the differential, must be absorbed by the factors of production.) However, within differential analysis there are two reasonable ways to estimate the amount of tax shifting--and the choice between them is not obvious. They are identified by McLure as the "Michigan approach" and the "Wisconsin approach" (based upon their use in tax-exportation studies in the respective states).

*Except as otherwise noted, all references to McLure's results and supporting assumptions are to his short-run results and assumptions.

**For a discussion of the various methods of tax-incidence analysis, see any good general public-finance textbook. It should be noted that there is great difference of opinion as to how taxes are shifted and that the accuracy of current theories and methods of incidence analysis is problematic.

Under the Michigan approach, each state is studied in isolation, and the state under study is assumed to be the only state levying the tax in question. In other words, the tax differential between the taxing state and all other states is the entire amount of the tax.* McLure concludes that this means that a firm in the taxing state in a nationally competitive industry would be unable to shift to consumers any of the tax, due to competition from the untaxed firms in all other states.

Under the Wisconsin approach, the tax in question is examined in all states at the same time because it is assumed that the tax differential between one state and all other states is only that portion of the tax in excess of the level of taxation common to all states. This means, according to McLure, that firms in a nationally competitive industry would be able to shift to consumers all of the tax except for the differential--which of course is also true of the Michigan approach, but there the entire tax is the differential.

The practical distinction between these two approaches, as used by McLure, is that under the Michigan approach taxes are more likely to be capitalized, while under the Wisconsin approach they are more likely to be shifted to consumers. Since for firms in nationally competitive

*McLure assumes that the local taxes in each state are uniform throughout the state and, thus, that there are no differentials among local jurisdictions within the state.

industries--the only industries whose tax treatment would be affected by the choice of approaches--McLure uses almost identical export rates for both capitalized taxes and taxes shifted to consumers, the choice of approaches has little or no impact upon McLure's results.

ECONOMIC SECTORS

Using a variety of methods, McLure calculates for each state the percentage of each tax initially borne by various economic sectors. For instance, he assumes that in each state

"if more than 97.5 percent of all state and local property taxes are local property taxes or state general property taxes the entire amount may be allocated [to the various economic sectors] on the basis of valuations for local taxation. But where more than 2.5 per cent of all property taxes in a state are special state levies [he] examine[s] the state taxes in detail to determine the pattern of their incident."¹

Apparently to simplify his calculations and presentation, McLure generally distinguishes between only the commercial and manufacturing sectors. For some of the taxes he does calculate the percentages borne by the agriculture, mining, and personal consumption sectors and by various components of the commercial sector, such as trucking and public utilities, but nowhere does he make reference to the construction, government, or foreign-export sectors. It appears he omits the foreign-export sector, which would cause a slight understatement of tax exportation, but it is not clear if he omits the construction and government sectors or just includes them within his other sectors. If they are

omitted, it presumably is due to the relatively insignificant amount of taxes borne by these sectors and their even smaller contribution to tax exportation. Although McLure does not indicate what the composition of his sectors is, it is assumed that his industrial aggregation is the usual one and, thus, that each of his sectors includes the exact same industries as the sectors used in this study (see Appendix C for the sector compositions used in this study).

STRUCTURE OF ECONOMIC SECTORS

As previously indicated, McLure assumes that the amount and direction of tax shifting is largely a function of the nature of the competition within each sector. To describe the nature of the competition, McLure classifies each of his sectors in each state as local or national to indicate the extent of spatial competition and, in the case of national subsectors, as dominant or nondominant to indicate the amount of market concentration.

An industry is considered local by McLure when all of the competitors face the same taxes, which for all practical purposes would occur only when all sellers and buyers are located within the same state. McLure considers an industry to be national when firms in one state are in competition with firms in other states.* Dry cleaning, for example, is a local

*McLure uses four-digit SIC codes to divide the manufacturing sector into its local and national components. Specific divisions of the other sectors either are not made or are made only for selected states through an analysis of the markets for specific commodities. (See McLure, pp. 152-155, 165-169.)

industry, while aircraft manufacturing is a national industry, according to McLure's definition. McLure also assumes that local industries are locally owned (that is, that the owners live within the state in which the industry is located) and sell only to local consumers (that is, that all sales are made within the state in which the industry is located). He similarly assumes that national industries are nationally owned (that is, that the owners are stockholders in general in the United States and are distributed among the states in proportion to each state's share of dividends paid in the nation) and sell only to national consumers (that is, that the consumers are distributed among the states in proportion to each state's share of retail sales in the United States).

If a state accounts for 40 percent or more of national value added in an industry or, in the case of an oligopolistic industry, 25 percent, that industry in that state is considered dominant by McLure.² He considers all other industry to be nondominant.

McLure makes several exceptions to the above classification scheme, however. He considers the agriculture sector to be partly a local sector and partly a national nondominant sector, but assumes that it is locally owned. Obviously, this assumption is not entirely accurate, because a significant amount of agriculture output is produced by nationally owned agribusinesses. It also might be argued that some components of the agriculture sector often

operate in a oligololistic manner and, therefore, that in some states those components should be considered dominant.

McLure divides the mining sector into a dominant national component and a combined local and nondominant national component. The manufacturing sector, on the other hand, he divides into local, dominant national, and nondominant national subsectors in each state as suggested by the above classification description. He considers the commercial sector to be local except in the cases of the corporation-income tax (when he considers 32.5 percent of the commercial sector in each state to be national) and the Kentucky distilled-spirits property tax (when he considers the commercial sector to be national).³ The long-distance for-hire trucking component of the commercial sector is also considered by McLure to be national in the cases of the motor-fuel and motor-vehicle-license taxes, as is the railroad component in the case of the property tax. However, even allowing for these exceptions, the commercial sector is not a local sector to the extent McLure assumes. Many supermarkets and department stores, for example, are parts of national chains, and insurance companies and many other commercial businesses derive a significant portion of their revenue from interstate sales. McLure's assumption in this case apparently is due to the difficulty of dividing the commercial sector into its local and national components. Note that when McLure does split the commercial sector into local and national components for the corporation-income tax, he uses a constant percentage for every state rather than

calculating a separate percentage for each state as he does for the manufacturing sector. As will be seen later, this difficulty can be overcome through use of the MRIO model.

TAX SHIFTING

McLure next makes some assumptions about the ability of the various sectors to shift taxes backward to land and labor and forward to consumers, and the extent to which taxes remain on capital. All taxes, other than profit taxes (that is, corporation-income and -franchise taxes), on local sectors are assumed by McLure to be shifted to local consumers, although McLure does acknowledge that nonprofits taxes on local manufacturing might be more properly treated as though borne by capital.*⁴ McLure assumes that profits taxes on local sectors, other than the public-utilities component of the commercial sector, are borne by capital. All taxes, including profits taxes, on public utilities are assumed by McLure to be shifted to local consumers. In the short run McLure assumes, if the state dominates the industry, that taxes on national manufacturing are borne 40 percent by capital and 60 percent by national consumers and, if not, that the taxes are borne 100 percent by capital.⁵ McLure's long-run assumption is

*The shifting of 100 percent of the taxes to local consumers requires that demand be completely inelastic. To the extent demand is not inelastic and, as a result, some of the tax is borne by capital, McLure's results are understated, because capital exports a greater percentage of the tax shifted to it than do local consumers (see discussion later in this section).

that these taxes are borne 60 percent by land and labor, with the remaining 40 percent being borne by national consumers if the state dominates the industry and by capital if it does not.⁶ McLure's assumption about the shifting of taxes on agriculture is not clear, but it appears, at least in the case of the property tax, that he assumes that 100 percent of the tax on agriculture is borne by capital. In the case of mining he makes no distinction at all as to who bears the tax. He simply assumes that states export 25, 50, or 75 percent of the tax depending upon the market structure.⁷

Shifting to Consumers

The consumers of the output of the various sectors can of course be: other sectors; federal, state, or local government; final individual consumers (personal consumption); and foreign countries. Personal consumption can be tourists and commuters, in addition to local residents in the case of local sectors and individuals in all states in the case of national sectors. However, McLure omits government, foreign countries, and commuters as possible consumers, thereby understating to a slight degree the extent of tax exportation. He mentions in passing that other sectors can be consumers, but skips that intermediate-demand step by suggesting that all of the output of each of his sectors goes directly to personal consumption. This is understandable, because to trace output through intermediate demand to final demand requires an MRIO model, and none was in existence at the time of McLure's work. However, the omission of intermediate demand may cause serious distortions in McLure's results.

A simple and rather common example of this would be the case in which the output of industry i in state g is shipped to industry j in state h for intermediate processing and then is shipped back to state g for final processing. According to McLure, if both industries i and j are dominant, approximately 60 percent of the taxes borne by industry j would have been exported by the above transaction (that is, 60 percent of the taxes are shifted to consumers). However, still using McLure's assumptions, industry j would have sent 60 percent of the tax back to state g , so that the actual exporting by state g would be 24 percent instead of 60 percent. In other words, McLure's exportation rates are gross rates, that is, his rates represent the amount of tax exported to all states (51) rather than to all other states (50). As will be seen later, this problem can be avoided by using the MRIO model to trace output through numerous transformations to the final users. To recap, McLure assumes that the consumers of local sectors are tourists and local residents (which means that persons do not cross state lines for the purpose of buying less-taxed goods and services) and that the consumers of national sectors are individuals who are distributed among the states in the same proportions as retail sales.

Taxes are passed on to local consumers either as add-ons, as with sales taxes, or in the form of higher prices. In the case of tax add-ons, consumers are able to "export" some of the tax to the federal government by deducting the tax from

their federal income-tax liability.* (This deduction is hereafter referred to as the "federal offset.") In the case of higher prices, the only means of exportation is sales to out-of-state tourists. To determine the amount of taxes exported to the federal government by consumers through the federal offset, McLure computes for each state a weighted average of the marginal tax rates of those taxpayers who itemize deductions. These rates range from 15.3 percent to 23.2 percent, with most of them around 18 percent.**⁸ (Note that if McLure had included other sectors--which for the most part are incorporated--as consumers, the amount of exporting through the federal offset would be much greater, because he uses a marginal tax rate of 50 percent for corporations.) To determine the amount of taxes exported through tourism, McLure assumes that, of all taxes borne by local consumers, tourists pay fifteen percent of the taxes in Nevada, Hawaii, and the

*This of course applies to tourists as well as local residents. McLure is able to ignore the federal offset of tourists because it has little impact upon tax exportation. As will be seen later, however, it does affect the distribution of imported taxes.

**Offset rates vary across tax categories because not all of each tax is deductible. For example, McLure includes motor-fuel taxes on buses in with motor-fuel taxes on personal vehicles; consequently, a smaller percentage of the motor-fuel tax on personal vehicles is paid by individuals (that is, part of the tax on personal vehicles is paid by bus companies according to McLure) and deducted from federal income-tax liability than is the case with the property tax on owner-occupied property, which is paid entirely by individuals.

District of Columbia; ten percent in Florida; six percent in California, New York, and Illinois; and three percent in all other states.⁹ Taxes are passed on to national consumers only in the form of higher prices because sales taxes are not charged on interstate sales, and the commodities upon which other add-on taxes are levied--motor fuel, tobacco products, and alcoholic beverages--are generally not sold in interstate commerce.

In addition to distorting McLure's results, the skipping of intermediate demand also apparently causes some confusion in McLure's analysis. He assumes that all taxes on manufacturing and mining become a cost of production and therefore are passed on only in the form of higher prices, not as add-ons (taxes on agriculture are not shifted to consumers according to McLure). This assumption requires that retail-sales taxes not be levied upon these sectors, which of course could be the case only if they make no retail sales. And that is not an unreasonable assumption. The vast majority of the output of those two sectors is sold wholesale to the commercial sector, which in turn sells it retail. (This issue is treated in detail in the discussion of the MRIO model in Appendix A.) However, McLure then states that the consumers of local manufacturing are tourists and local residents, but, in the case of the retail-sales tax, he makes no allowance for the federal offset for tourists and local residents. If manufacturing makes no retail sales, tourists and local residents cannot be its customers--at least not to the extent that McLure indicates they are--but if, in fact, they are the consumers of the

output of local manufacturing being sold by the commercial sector and McLure just skips that intermediate step--as appears to be the case--they must be treated the same as other commercial-sector consumers, that is, an allowance for the federal offset must be made. By overlooking this, McLure significantly understates the amount of tax exported to the federal government.

McLure also ignores the consumption by tourists of the output of national sectors. Output that is shipped from state g to state h, for instance, may be purchased by tourists in state h. To the extent that these tourists are from state g and that taxes are shifted to consumers, McLure overstates the amount of tax exportation. Admittedly, the amounts involved are quite small. However, in those states having high tourism rates, the redistribution of the exported tax could be very significant and must be taken into account when the taxes imported by each state are calculated.

Shifting to Land and Labor

Taxes are shifted to land and labor in the form of reduced--or not as greatly increased--rents and wages. This reduction in rents and wages means less federal income tax is paid and, therefore, some of the taxes shifted to land and labor are exported to the federal government. This form of exportation is referred to by McLure as a "secondary offset." Since McLure assumes that labor is immobile in response to taxes (that is, that persons do not change states of residence because of tax differentials), the taxes shifted to labor and

not exported to the federal government through the secondary offset remain on labor in the state in which they are levied. Of course, to the extent that labor commutes from out of state, the taxes borne by labor are exported to other states. But such commutation is significant in only six states and a major factor in only one, the District of Columbia.¹⁰ Except in the case of state individual-income taxes, McLure limits his consideration of commutation to the District of Columbia. That consideration is further limited by the fact that, according to McLure, there is no agriculture, mining, or dominant national manufacturing in the District of Columbia, and that some of the taxes under consideration (corporation-income taxes for example) are not levied in that jurisdiction.

McLure assumes that land is locally owned by individuals rather than corporations, so the secondary-offset rate for reduced rents is the same as for reduced wages.

Shifting to Capital

Taxes are shifted to capital in the form of reduced profits. As in previous cases, this means that less federal income tax is paid and, therefore, that some of the taxes shifted to capital are exported to the federal government through the federal offset. The extent of this exportation depends upon whether the capital is owned by a corporation, in which case an export rate of 50 percent is assumed by McLure, or is owned by individuals, in which case the individual-offset rates of approximately 18 percent are used by McLure. McLure assumes that all sectors are incorporated except agriculture, which he assumes is owned entirely by unincorporated

individuals. This obviously is not exactly the case. In 1962, corporations produced 14.6 percent of the output of the agriculture sector, 87.7 percent of the output of the mining sector, 64.6 percent of the output of the construction sector, 96.8 percent of the output of the manufacturing sector, and 71.1 percent of the output of the commercial sector (see Appendix B), a total of 78.2 percent of all output compared to McLure's assumptions of 96.2 percent. McLure's assumptions therefore overstate the amount of exporting through the federal offset; although it of course could be argued that partnerships and sole proprietorships--which produce the rest of the output--probably have higher marginal tax rates than individuals and, therefore, that overall, McLure's 96.2 percent provides a reasonable estimate. (The handling of this point for the present study is discussed in the next section.)

All capital is assumed by McLure to be owned by individuals who, in the case of local sectors and the agriculture sector, live locally and, in the case of national sectors other than agriculture, are distributed among the states in proportion to each state's share of dividends paid in the nation. To the extent reduced profits take the form of reduced dividends, the owners of capital are able to shift some of the burden to the federal government through the secondary offset. (This is the mirror image of double taxation of corporate profits.) McLure is aware of this, but because this additional step has an insignificant effect on the amount of tax exportation, he chooses to ignore it. As

will be seen later, however, this step is important in the distribution of imported taxes. All capital of course is not owned by individuals. Stockholders include other corporations and institutions as well as individuals. Since McLure uses an offset rate of 50 percent for corporations, a much higher percentage of exported taxes will end up being borne by the federal government when corporations are stockholders, especially when there are chains of corporations owning other corporations (four links in such a chain would mean that 97 percent of all taxes borne by capital would be shifted to the federal government). These stock-owning corporations would probably shift some of the loss from reduced dividends to their consumers and labor, thereby creating an even different distribution of the exported taxes. However, lacking the necessary data to do otherwise, it is assumed in this study that all stockholders are individuals.

Summary

McLure uses differential tax-incidence analysis to calculate the amount of state and local taxes exported by each state in both the short run and long run. The difference between his short-run and long-run figures results from an assumption about the long-run mobility of capital that is no longer considered valid. Consequently, his short-run results are the ones of interest.

McLure divides the economy into various economic sectors, such as manufacturing and commercial, and then divides the sectors into local (within state) and national compo-

nents. He further divides the national industries into dominant and nondominant subsectors based upon the market share held by each state. McLure assumes that local industries are generally locally owned and sell locally, while national industries are generally nationally owned and sell nationally. He assumes that taxes on local industries generally are shifted to local consumers and are exported through the federal offset and through sales to tourists, if the taxes are add-ons, and through sales to tourists only, if not. In the short run, he assumes that taxes on national industries become a cost of production and are borne 40 percent by capital and 60 percent by national consumers, if the state dominates the industry, and 100 percent by capital, if not. Taxes borne by national consumers are largely exported because McLure assumes that national consumers are distributed among the states in proportion to national retail sales. Intermediate demand by other sectors is omitted by McLure--which may seriously distort his results. In the long run, McLure assumes that taxes on land and labor are exported through only the secondary offset (he assumes that land and labor bear no taxes in the short run). Taxes on incorporated capital are almost entirely exported because McLure uses a 50 percent federal offset rate for corporations and the remaining 50 percent he distributes among stockholders nationally.

There are several exceptions among the individual tax categories to the general procedures described in this section. Those exceptions are examined in the next section

when the distribution of specific taxes is discussed.

McLure concludes his work by giving total tax-exportation percentages for each state and, in some cases, providing exportation percentages for the individual media through which exportation occurs, that is, tourists, the federal offset, commuters, owners of capital, and consumers. However, in many cases McLure does not provide the detail needed to determine the amount of tax exported through each of these media. Because the amounts and distribution of imported taxes are to a large extent a function of the medium of exportation, it is necessary to determine the amount of tax exported through each of these media before calculations of tax importation can proceed. The details of the exportation and importation calculations for each type of tax are presented in the next section.

Methodology Used in This Study

The first step in this study's calculations is the distribution of each tax among the economic sectors that bear it. With a few exceptions, the distribution is made using McLure's sectors and distribution percentages. The exceptions are pointed out in the individual tax discussions later in this chapter.

Each sector is then split into its local and national components using McLure's data, when it is not clear that his distribution can be improved upon, and otherwise using the MRIO trade flows. As discussed in the previous section, McLure defines a national sector as one that is nationally

owned and sells in national markets in competition with sellers from other states; the sales themselves may be either interstate or intrastate. He defines a local sector as one that is locally owned and sells in local markets; the sales are intrastate, and there is no competition from other states. When the MRIO model is used to split a sector into its local and national components, it is assumed that all intrastate sales are made by the local sector and that all interstate sales are made by the national sector. (Normally, of course, sales to FEXP would be interstate sales; however, for the purpose of this study, sales to FEXP in the MRIO model have been changed to intrastate sales, that is, sales by the local sectors, as explained in Appendix A.) Obviously this is not strictly true, but it seems to be a reasonable approximation for the purposes of this study. (It is similar to the treatment by Musgrave and Daicoff in their study of tax exportation in Michigan.)¹¹ For taxes not directly related to output the preceding assumption necessitates the additional assumption that output is a reasonable proxy for the tax base. For example, for the corporation-income tax it must be assumed that profit margins are the same for both the local and national sectors, for the fuel tax it must be assumed that the local and national sectors both use the same amount of fuel per dollar of output, for the property tax it must be assumed that the local and national sectors both have the same ratios of property value to output. This additional assumption does not seem to be particularly troublesome.

Following McLure's example and using his data, only the mining and manufacturing national sectors are divided into dominant and nondominant sectors. The other national sectors are assumed to be entirely nondominant. The treatment of specific sectors is discussed later in this chapter.

The extent to which each sector shifts taxes backward to labor or forward to consumers is then estimated, as is the extent to which the taxes remain on land and capital. (It is assumed that capital is immobile in response to interstate tax differentials.) As previously noted, taxes shifted to labor are exported in part to the federal government through the secondary offset and, if the tax is levied in the District of Columbia upon the sector in question, to commuters working in the District of Columbia. The remainder of taxes shifted to labor is borne by local labor. (It is assumed here, as in McLure's study, that labor is immobile in response to interstate tax differentials.)

The treatment of taxes shifted to land and capital depends upon whether the ownership of the land and capital is incorporated or unincorporated and whether the sector involved is a local or national sector (it is assumed that these factors of production have common ownership, and they hereafter are referred to simply as capital). (The percentage of capital ownership that is unincorporated is assumed to be the same as the percentage of the output produced by unincorporated business. These percentages for each sector and state are shown in Appendix B.) If the ownership is unincor-

porated, it is assumed that the owners of both local and national sectors live locally and, therefore, that the only means of exporting is the federal offset. It intuitively seems that the owners of unincorporated businesses would have higher marginal tax rates than the average individual, but perhaps lower than the corporate rate because they have chosen not to incorporate. Therefore, the offset rates used in this case are the simple averages of the individual-offset rates and the corporate-offset rate. These rates, referred to as the owners-of-capital-offset rates, are shown in Table 2-1 along with the offset rates calculated by McLure. (The secondary-offset rates calculated by McLure are lower than his primary-offset rates, because the secondary-offset rates include all individuals, while the primary-offset rates include only those individuals who itemize deductions. Except when otherwise noted, the offset rates referred to in this report are the primary-offset rates. It is assumed in this study that all owners of capital itemize deductions and, consequently, the primary- and secondary-offset rates for owners of capital are the same.) The portion of the taxes shifted to unincorporated capital and not exported through the federal offset is borne by the local owners. Taxes shifted to incorporated capital are subject to the 50 percent corporate offset by both local and national sectors. It is assumed that incorporated capital in the local sector is locally owned, and, therefore, that the portion of the taxes shifted to this capital and not exported through the federal offset is borne by the national owners.

TABLE 2-1
FEDERAL-OFFSET RATES
(in percent)

State	Individual- Primary- Offset Rates	Individual- Secondary- Offset Rates	Owners-of Capital- Offset Rates
Alabama	16.6	12.0	33.3
Arizona	18.5	13.8	34.2
Arkansas	17.2	8.6	33.6
California	19.1	15.5	34.6
Colorado	18.1	14.4	34.0
Connecticut	19.7	16.8	34.8
Delaware	23.2	18.2	36.6
District of Columbia	18.1	14.9	34.0
Florida	19.5	13.9	34.8
Georgia	17.8	12.8	33.9
Idaho	16.1	12.0	33.0
Illinois	18.8	15.9	34.4
Indiana	16.3	13.9	33.2
Iowa	16.9	13.0	33.4
Kansas	17.4	13.3	33.7
Kentucky	17.1	12.4	33.6
Louisiana	18.2	13.4	34.1
Maine	16.4	12.3	33.2
Maryland	18.0	14.9	34.0
Massachusetts	18.0	14.8	34.0
Michigan	18.1	14.6	34.0
Minnesota	18.0	13.3	34.0
Mississippi	17.5	10.9	33.8
Missouri	16.3	14.4	33.2
Montana	16.8	13.1	33.4
Nebraska	17.6	14.0	33.8
Nevada	19.8	17.5	34.9
New Hampshire	16.3	13.3	33.2
New Jersey	18.6	15.6	34.3
New Mexico	17.5	13.1	33.8
New York	20.8	16.3	35.4
North Carolina	17.4	11.8	33.7
North Dakota	15.3	10.7	32.6
Ohio	17.6	14.6	33.8
Oklahoma	18.3	13.4	34.2
Oregon	17.5	13.9	33.8
Pennsylvania	17.5	14.2	33.8
Rhode Island	17.2	14.1	33.6
South Carolina	15.9	11.1	33.0
South Dakota	15.7	14.4	32.8

TABLE 2-1--Continued

State	Individual- Primary- Offset Rates	Individual Secondary- Offset Rates	Owners-of-Capital- Offset Rates
Tennessee	17.9	12.7	34.0
Texas	18.9	14.4	34.4
Utah	16.6	12.3	33.3
Vermont	17.8	11.9	33.9
Virginia	17.4	13.5	33.7
Washington	17.1	14.6	33.6
West Virginia	15.7	12.6	32.8
Wisconsin	16.7	13.6	33.4
Wyoming	16.4	13.6	33.2
Alaska	17.5	15.6	33.8
Hawaii	19.8	15.7	34.9

Source: Charles E. McLure, Jr., "An Analysis of Regional Tax Incidence, with Estimation of Interstate Incidence of State and Local Taxes" (unpublished Ph.D. dissertation, Princeton University, 1965), p. 137.

Taxes borne by owners of capital reduce either the owners' income or the value of their assets. Consequently, the owners shift some of the tax to the federal government by paying less federal income tax (in the same year, if their income is reduced; in the year when they sell their assets, if the value of their assets is reduced). To simplify matters, it is assumed that the taxes borne by the owners are in the form of reduced dividends. For this federal offset, the owners-of-capital-offset rates are used.

As previously mentioned, the major difference between McLure's tax-exportation methodology and the methodology used in this study is the handling of taxes borne by consumers. The MRIO model, aggregated to eleven sectors (see Appendices A and C for a discussion of this aggregation and the MRIO model in general), is used in this study to trace the taxes borne by consumers as they are shifted from one intermediate-demand sector (that is, one of the seven sectors that is not a final-demand sector--see the next section for a discussion of the sectors) to another until they reach one of the four final-demand sectors used in this study. For example, if the agriculture sector consumes some of the output of the mining sector and the commercial sector, in turn, consumes some of the output of the agriculture sector and the manufacturing sector, in turn, consumes some of the output of the commercial sector and the mining sector, in turn, consumes some of the output of the commercial sector and the FEXP sector, in turn, consumes some of the output of the mining

sector, the MRIO model, as adapted for this study, permits the tracing of the output of the mining sector (and the taxes borne by the mining sector that are reflected in the price of mining output) through each of these consumers to the final consumer, FEXP. When a tax is shifted to an intermediate-demand sector, that sector shifts the tax to the labor, capital, and consumers of that sector. The consumers, of course, include the seven intermediate-demand sectors, each of which again shifts the tax to the labor, capital, and consumers of that sector. The rest of the consumers consist of the four final-demand sectors. This shifting of taxes continues until all taxes shifted to intermediate-demand consumers are re-shifted to labor, capital, and final demand. (the mechanics of tracing taxes to consumers by means of the above iteration procedure can be seen in computer programs D1 through D16, referenced in Appendix D). McLure's distribution percentages, that is, the percentage of the taxes borne by each sector, are the result of only one iteration. (In those cases where McLure's distribution percentages do not add to 100 percent and where those percentages are used in this study, they have been changed proportionately to add to 100 percent.) In other words, he calculates the percentage of each tax that is initially borne by each sector, but he omits the shifting of taxes among intermediate-demand sectors, assuming instead that all taxes are shifted from the initial intermediate-demand sector directly to final demand.

Though taxes shifted to final demand cannot be further shifted to consumers, they can be exported through other means in the cases of the SLG-FD and PCE sectors. (Taxes shifted to FEXP and FG-FD are already 100 percent exported of course.) Taxes shifted to SLG-FD are exported in part to FG-FD, as discussed in the next section. Taxes shifted to PCE are exported through commuters and tourists, since PCE consists of commuters and tourists as well as local residents. The exportation through sales to commuters is quite small though and is ignored by both McLure and this study. The calculation of tax exportation to tourists is made using McLure's tourism rates, which are given in the first section of this chapter.

Other differences between McLure's exportation methodology and the exportation methodology used in this study, as well as the means by which taxes are imported, are discussed in the individual economic-sector and tax sections that follow.

ECONOMIC SECTORS

Although the economy is divided into more sectors for this study than for McLure's, there is no compatibility problem using his data to divide each tax among the sectors bearing it, because his data are used in this study only when his sector divisions also are used. When a more disaggregated division is used, the percentages derived from the MRIO model are used to divide each tax among the sectors bearing it--as is pointed out in the discussion of the individual sectors

that follow. The sectors into which the economy is divided in this study are:

Agriculture

Mining

Construction

Manufacturing

Commercial

Federal Government Enterprise (FG-Enterprise)

State and Local Government Enterprise (SLG-Enterprise)

Personal Consumption Expenditures (PCE)

Foreign Exports (FEXP)

Federal Government Final Demand (FG-FD)*

State and Local Government Final Demand (SLG-FD)*

Each of these sectors is discussed in the sections that follow and in Appendices A and C.

Included in the following sections are flow charts showing the distribution of taxes borne by each intermediate-demand sector. The capital letters on these and subsequent flow charts represent the vectors and matrices used to distribute taxes, as discussed in Appendix E. The capital letter I represents a vector with all elements set equal to 1.0. The small letters represent the parameter values used

*Although there are four final-demand sectors--PCE, FEXP, FG-FD, SLG-FD--the letters FD, designating final demand, are used after only the government final-demand sectors. This is to help distinguish these two final-demand sectors from the two government-enterprise sectors.

to distribute taxes to labor, capital, and consumers.* The distribution reported in Chapter III uses for all taxes and all sectors a parameter value of 100 percent for the distribution to consumers and values of zero percent to labor and capital.

Agriculture

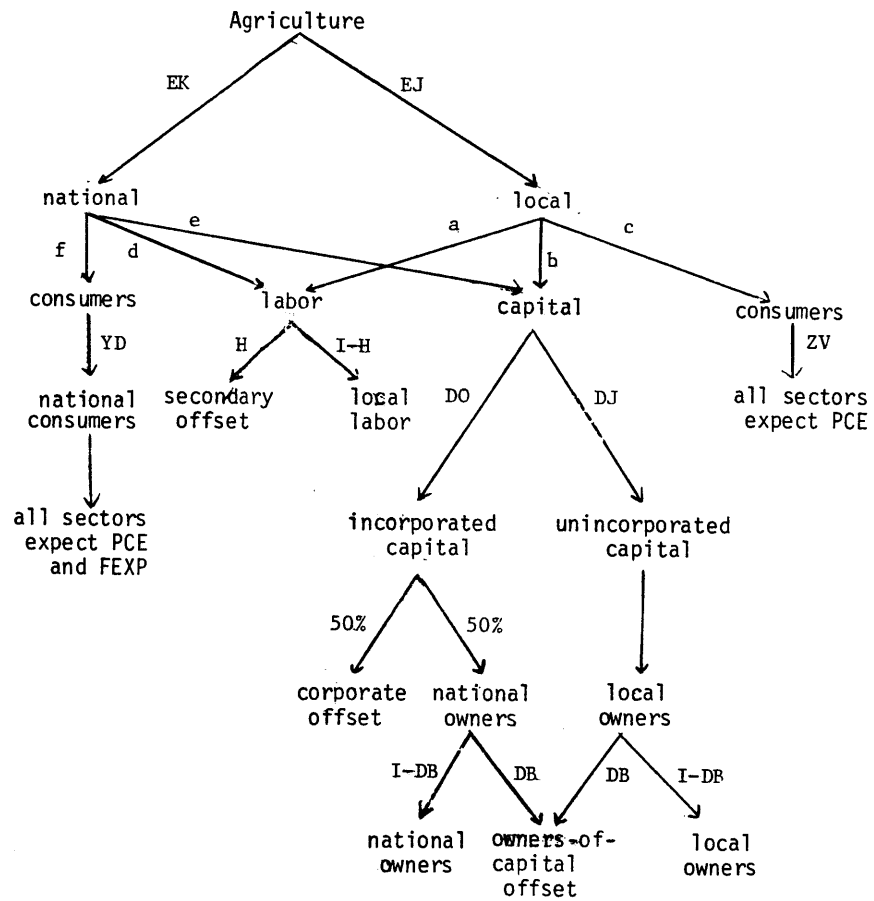
Taxes, other than add-on taxes, levied upon the agriculture sector, or shifted to it when it acts as a consumer, are distributed as shown in Figure 2-1. Add-on taxes (sales taxes for example) generally are not levied upon sales to FEXP and sales to tax-exempt sectors such as FG-Enterprise, SLG-Enterprise, FG-FD, SLG-FD, and some components of the commercial sector. In other words, an add-on tax levied upon agriculture would not be shifted to all of the consuming sectors as indicated by Figure 2-1. For example, agriculture would not add a sales tax onto sales to FEXP. However, no add-on taxes are levied upon agriculture (it earlier was assumed that agriculture makes no retail sales--which also means that PCE is not a consumer of the agriculture sector), so this is not a concern here.

In contrast to the other sectors, it is assumed that the incorporated portion of the agriculture sector is owned entirely by national corporations. It is possible that this overstates the portion of this sector that is nationally

*Although the same letter is used in all of these figures to represent the percentage of tax shifted to labor (or capital or consumers) by each local (or nondominant national or dominant national) sector, the actual value of the parameter may vary among the sectors.

FIGURE 2-1

DISTRIBUTION OF TAXES BORNE BY THE AGRICULTURE SECTOR



owned, but United States tax laws and the profits normally realized in the agriculture sector make it unlikely that the locally-owned farm would find the corporate veil useful.

There is no agriculture sector in the District of Columbia and, therefore, "D.C. Commuters" are omitted from Figure 2-1. Also, because of the above ownership assumption and because it is assumed--due to the nature of competition in this sector--that the shifting of taxes by the local and national components of this sector is identical, it is not necessary to divide this sector into its local and national components prior to distributing the taxes among labor, capital, and consumers. Generally, however, it is assumed in this study--as in McLure's study--that the ability of the local sector to shift taxes and the pattern of its shifting is different from the national sector. Nonetheless, the special handling of trade flows to FEXP, as previously mentioned and as discussed in Appendix A, does necessitate the separation of local and national consumers, as shown in Figure 2-1.

Mining

The distribution of nonadd-on taxes borne by mining is shown in Figure 2-2. It is assumed that no add-on taxes are levied upon mining.

As with agriculture, PCE is not a consumer and there is no mining in the District of Columbia. Dominant national mining is assumed to be entirely incorporated, as indicated in Appendix B. It also is assumed, as calculated in computer program D20, referenced in Appendix D, that all mining is

FIGURE 2-2

DISTRIBUTION OF TAXES BORNE BY THE MINING SECTOR

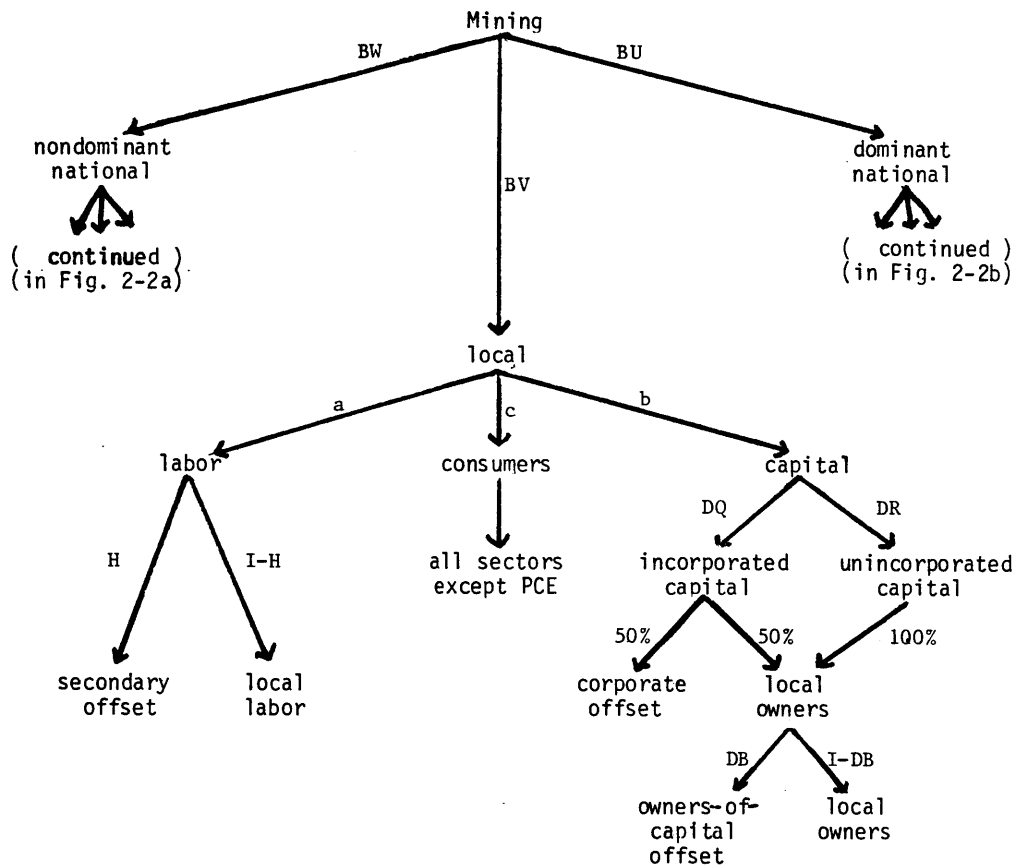


Figure 2-2a
Continuation of Figure 2-2

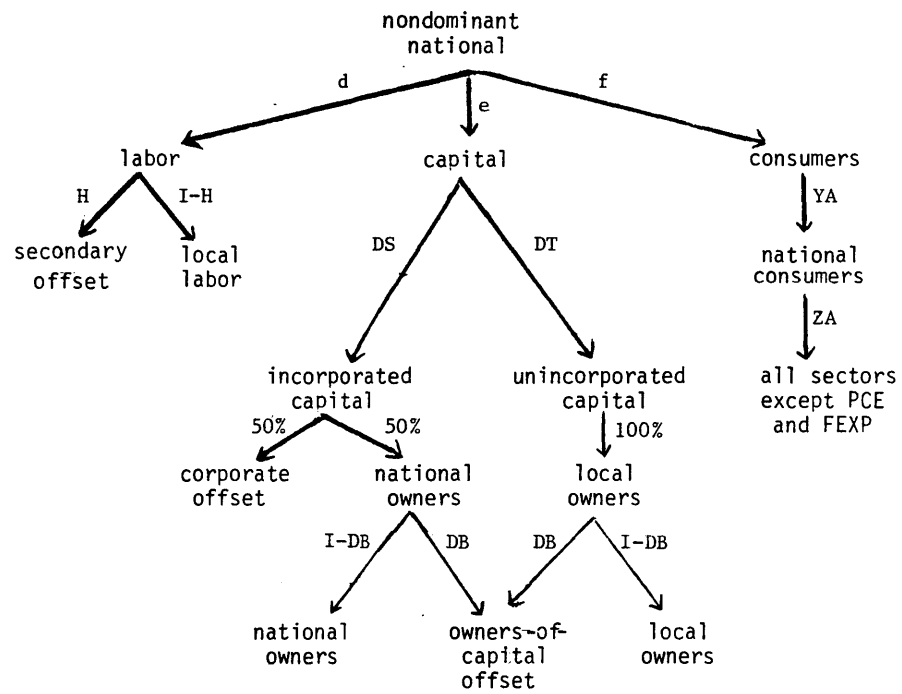
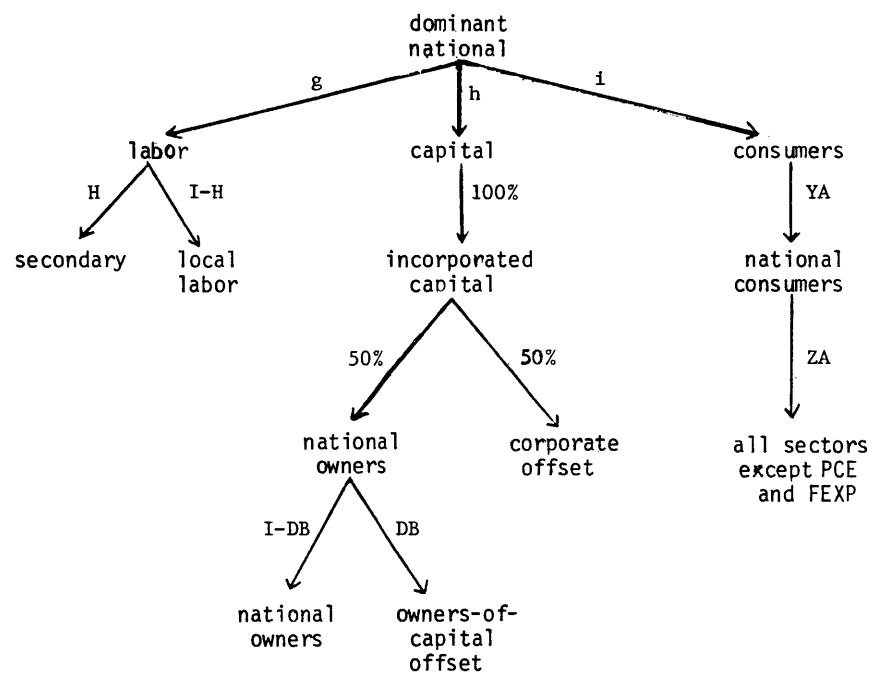


Figure 2-2b

Continuation of Figure 2-2



nationally owned except for that part of the stone-and-clay-mining component (I0-9) of the mining sector that is shipped intrastate.

Construction

The distribution of nonadd-on taxes borne by construction is shown in Figure 2-3. It is assumed that no add-on taxes are levied upon construction.

Construction is assumed to be entirely a local sector, that is, it is assumed that the construction sector does not build something in one state and sell it in another. In the same vein, it is assumed that tourists do not transport the output of this sector across state lines.

Although omitted here because of its relative insignificance, it should be noted that part of the taxes shifted by the construction industry to PCE in the form of higher housing prices gets reshifted to the federal government through the individual offset, because higher prices mean larger interest payments, which are deductible from federal income-tax liability (or, alternatively, reduced interest income if self-financed and, therefore, a secondary offset).

Manufacturing

The distribution of nonadd-on taxes borne by manufacturing is shown in Figure 2-4. No add-on taxes are assumed levied upon manufacturing.

The District of Columbia has no dominant manufacturing and, as with agriculture and mining, PCE is not a consumer. All national manufacturing is assumed to be incorporated

FIGURE 2-3

DISTRIBUTION OF TAXES BORNE BY THE CONSTRUCTION SECTOR

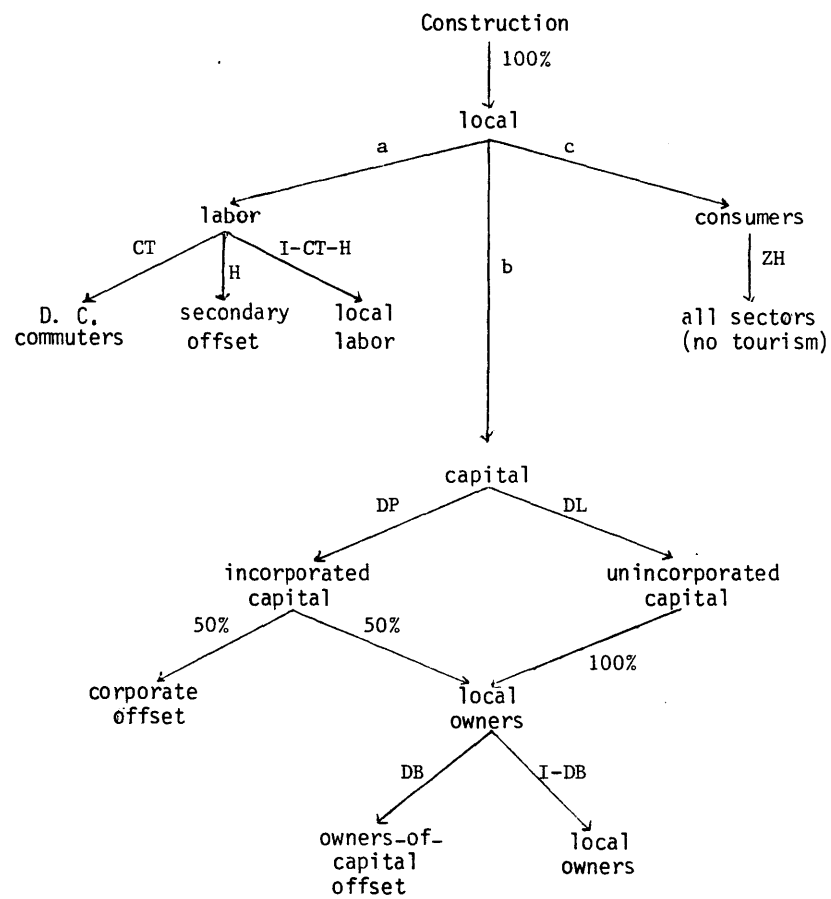


FIGURE 2-4

DISTRIBUTION OF TAXES BORNE BY THE MANUFACTURING SECTOR

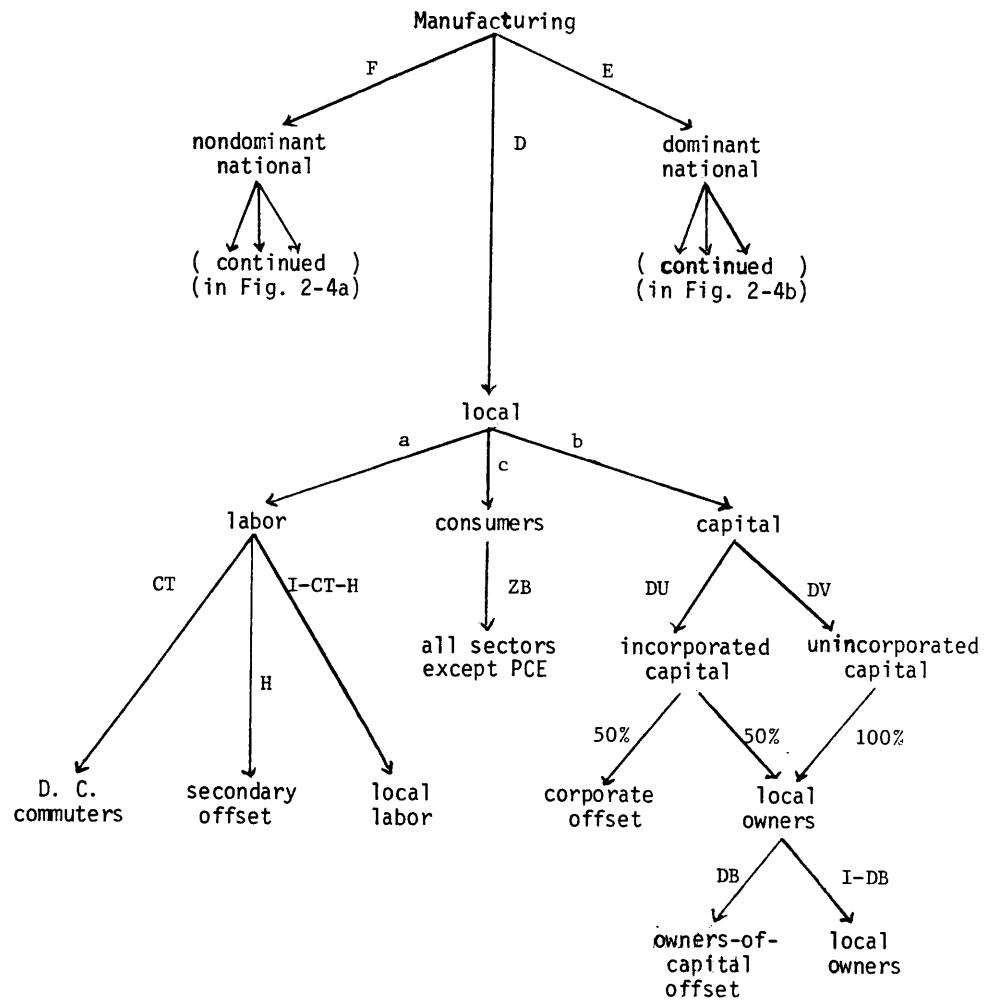


Figure 2-4a

Continuation of Figure 2-4

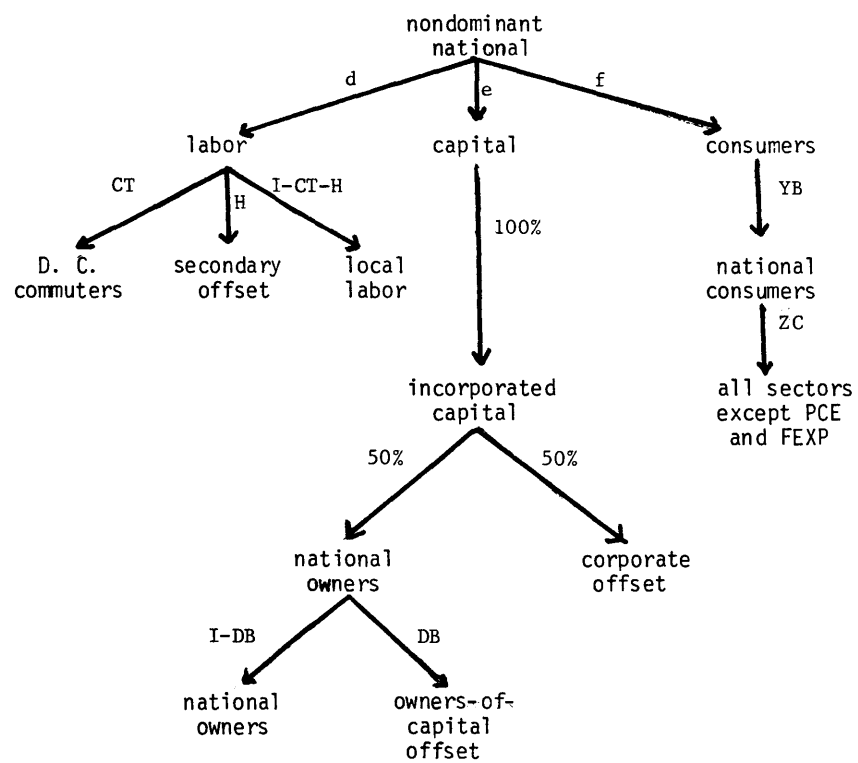
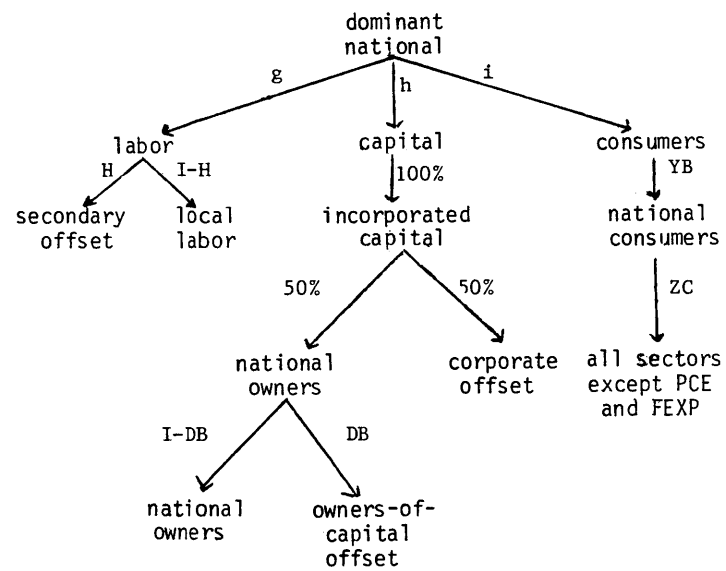


Figure 2-4b
Continuation of Figure 2-4



because, as discussed in Appendix B, in every state the percentage of manufacturing that is local exceeds the percentage that is unincorporated.

Commercial*

The distribution of nonadd-on taxes borne by the commercial sector is shown in Figure 2-5. There are three major differences between this distribution and the distribution of add-on taxes. First, add-on taxes are shifted only to taxable sectors, that is, they generally are not shifted to government enterprise (I0-78 and I0-79), FEXP, FG-FD, SLG-FD, and the medical-and-educational-services component (I0-77) of the commercial sector. Therefore, when the input-output tables of the MRIO model are used to make the initial distribution of add-on taxes among taxable local consumers of the local commercial sector, the nontaxable components of the commercial sector (I0-77 for example) are omitted. On subsequent rounds (that is, when the taxable local consumers, in turn, shift part of the tax to their consumers) the tax cannot--by law--be shifted as an add-on; it can be shifted only as a cost of production and, consequently, the nontaxable components of the commercial sector are not omitted from the input-output tables. Second, add-on taxes are not levied upon national sectors, that is, they are not charged on sales to persons in other states. And third,

*Those readers familiar with the commercial sector as it exists in the MRIO model should note the modifications made in that sector for use in this study, as explained in Appendix A.

FIGURE 2-5

DISTRIBUTION OF TAXES BORNE BY THE COMMERCIAL SECTOR

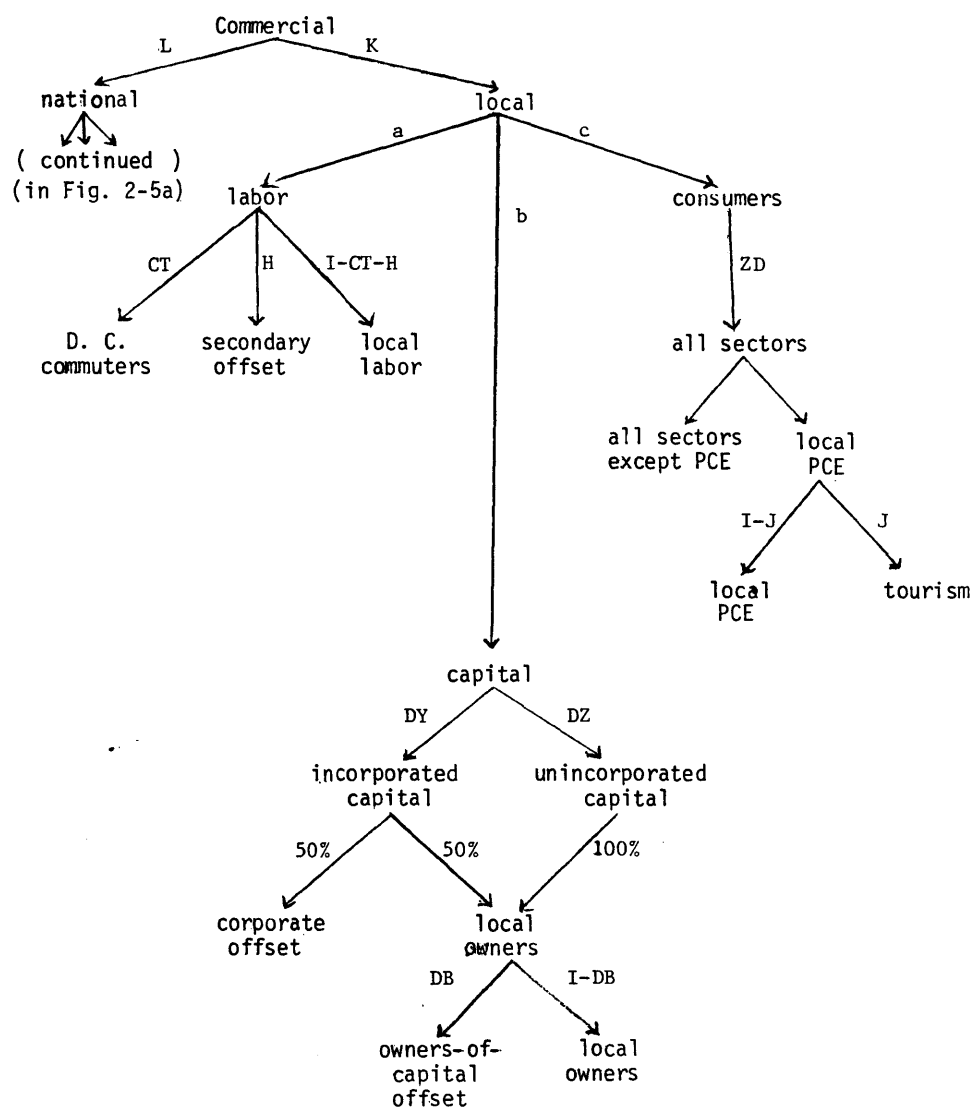
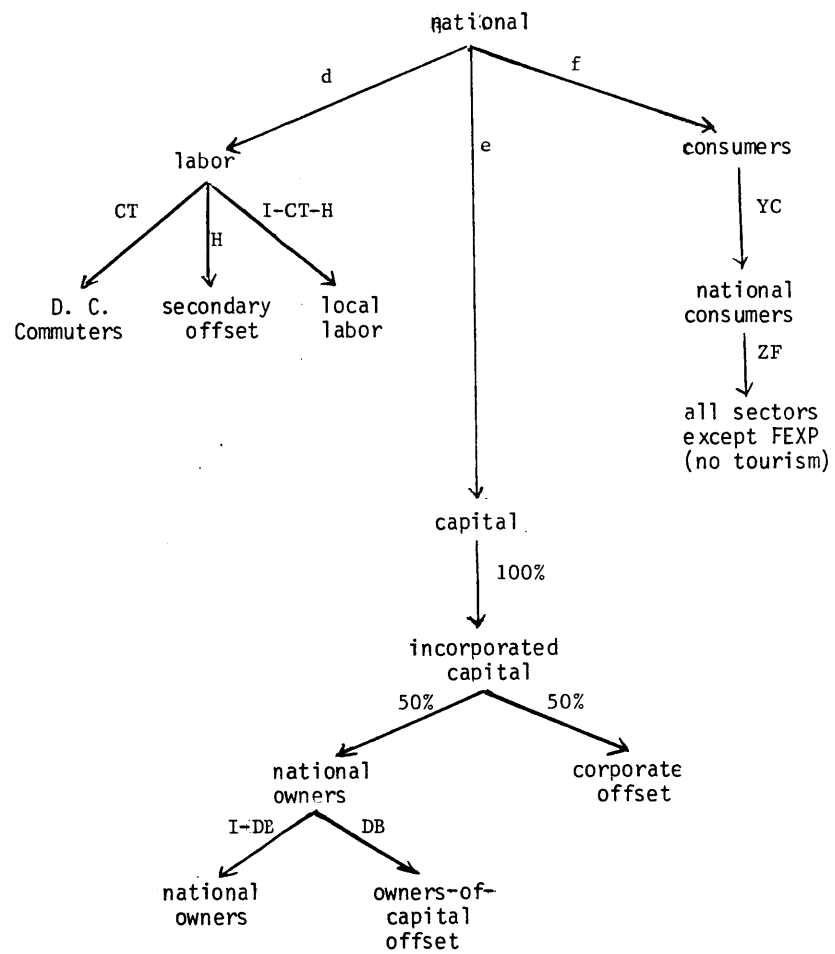


Figure 2-5a
Continuation of Figure 2-5



add-on taxes are deductible by local PCE from federal income-tax liability, that is, tourists and local residents shift part of these taxes to the federal government through the federal offset. The distribution of the major add-on tax, the sales tax, is shown later in Figure 2-8.

Sales to tourists by the national commercial sector clearly seem different from such sales by the local commercial sector. It would be rare for a tourist in one state to order something from another state. McLure's tourism rates are therefore applied only to commercial-sector sales to local PCE; no tourism allowance is made for commercial-sector sales to national PCE. The calculations in computer program D33, referenced in Appendix D, suggest that Arkansas is the only state containing any unincorporated national commercial sector, and even there it amounts only to 1.55 percent of total commercial. Rather than complicate all of the calculations because of this small percentage in one relatively small state, it is assumed that the national commercial sector in Arkansas is 100 percent incorporated.

Government Enterprise

The distributions of taxes by FG-Enterprise and SLG-Enterprise are shown in Figures 2-6 and 2-7. The distributions are the same for both add-on and nonadd-on taxes, because these sectors are exempt from federal income taxes and, therefore, an allowance for the federal offset for add-on taxes is not made.

These sectors make both local and national sales, although--according to the MRIO data--SLG-Enterprise makes no sales to FEXP. As in the case of agriculture, the nature of

FIGURE 2-6

DISTRIBUTION OF TAXES BORNE BY THE FG-ENTERPRISE SECTOR

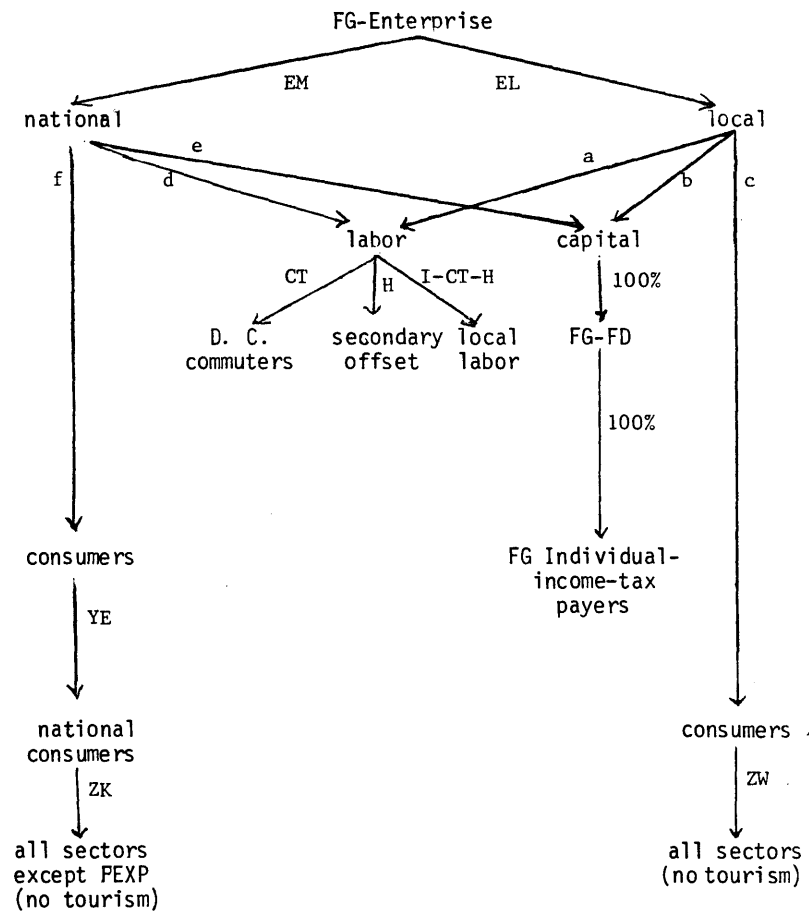
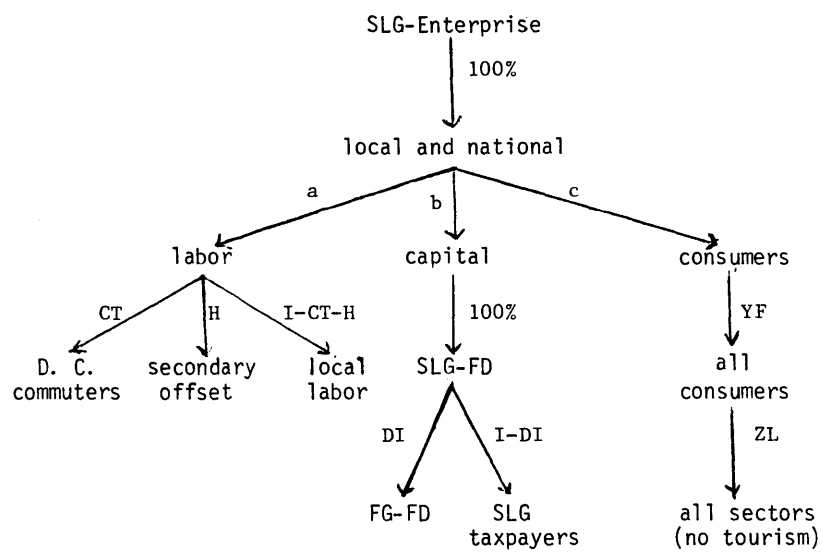


FIGURE 2-7

DISTRIBUTION OF TAXES BORNE BY THE SLG-ENTERPRISE SECTOR



competition within these sectors makes it unnecessary to split the sectors into their local and national components, except to handle the sales of FG-Enterprise to FEXP. The owner of FG-Enterprise, of course, is the federal government, which, for the purposes of this study, is FG-FD. Likewise, SLG-Enterprise is owned by SLG-FD. The distribution of taxes shifted to FG-FD in Figure 2-6 and to SLG-FD in Figure 2-7 are discussed in the FG-FD and SLG-FD sections that follow.

No allowance for tourism is made on sales to PCE due to the nature of the output of these sectors. FG-Enterprise is composed of the post office (68 percent), post exchanges (17 percent), and miscellaneous (15 percent). SLG-Enterprise is composed of utilities (57 percent), transit (5 percent), liquor stores (2 percent), and miscellaneous--including air and water transport facilities, sewer facilities, offstreet parking, city markets, low-cost housing and urban renewal, and highway tolls--(36 percent). To the extent--obviously very minor--that tourists purchase the output of these sectors, the exportation results of this study are understated.

Using the same parameter values (that is, the percentage estimates of taxes shifted to labor, capital, and consumers) for government enterprise as for other sectors, assumes that the pricing policies of government enterprise are the same as those of the private sector. If the output of government enterprise is underpriced, more of the taxes is shifted to capital and labor and less to consumers than such parameter values would estimate. The impact of underpricing would be

higher tax exportation, because, in this case, a higher percentage of the taxes borne by capital and labor is exported than is true of the taxes borne by consumers.

Personal Consumption Expenditures

The distribution of taxes borne by PCE has been explained in the discussions of previous sectors, but to summarize: allowances for tourism and the federal offset are made for add-on taxes; just the tourism allowance is made for nonadd-on taxes.

Foreign Exports

As previously discussed, add-on taxes are not levied upon FEXP and all nonadd-on taxes borne by FEXP are exported.

Federal Government Final Demand

When taxes are exported to the federal government, the income of the federal government is reduced by the amount of exported taxes. This reduction in receipts means that the federal government must either increase taxes, reduce expenditures, go into debt, or do some combination of the three. Although some intuitive suggestions may be made as to what might be done (for instance, in the face of almost universal demands for tax cuts in 1981, the most likely action would seem to be a reduction in expenditures), it is impossible to state with any confidence exactly what would have happened in 1962. In the absence of overpowering forces pulling in one particular direction, it seems reasonable to conclude that a combination of the three possible responses would occur. One

of these responses, deficit spending, is merely a transitional response, because the cost of debt must be borne by either the providers of government services or the recipients of government services (albeit in a latter time period), or both. Thus, the burden of these exported taxes appears to be borne by both the providers and the recipients of government services, and, certainly, the historic trend in this country to increase taxes to provide additional services suggests that the larger burden is borne by the taxpayers, although it is not at all clear what the relative sizes of these burdens are. Consequently, and in the interest of erring on the conservative side, it is assumed that the response of the federal government is to increase income taxes (assuming a proportional increase in all taxes unduly complicates an already complicated issue) by the exact amount of state and local taxes exported to it. Lacking corporation-income-tax data by states, it further is assumed that the increased income taxes are entirely individual-income taxes.

State and Local Government Final Demand

The handling of taxes borne by SLG-FD is similar to that of taxes borne by FG-FD. That is, it is assumed that no taxes are shifted to the recipients of government services--including government employees--that all taxes shifted to SLG-FD are borne by SLG taxpayers. To the extent that FG subsidizes SLG, FG-FD is included as an SLG taxpayer. The handling of the remainder of the taxes, after deduction for the FG subsidy, is discussed in Chapter III.

TAX CATEGORIES

The tax categories used in this study are the same as those used by McLure, with three minor exceptions. (McLure uses essentially the same tax categories as those used by the Bureau of the Census.¹²) In each case, the change is merely a combining of taxes that McLure treats separately. First, the Michigan business-activities tax is included in with general-sales and gross-receipts taxes for computational ease. Second, amusement taxes and parimutuel taxes are combined because of their similarity. Third, "other selective sales and gross receipts taxes," "miscellaneous occupation and business licenses," and "other and unallocable taxes" are combined for computational ease also and referred to as "miscellaneous taxes." In all three cases, the treatment of the combined taxes is the same as it would be were they not combined. The tax categories used in this study are:

General-Sales and Gross-Receipts Taxes

Corporation-Income and -Franchise Taxes

Motor-Fuel Taxes

Motor-Vehicle Licenses

Property Taxes

Insurance-Premium Taxes

Public-Utility Taxes

Tobacco and Alcoholic-Beverage Taxes

Individual-Income Taxes

Death and Gift Taxes

Severance Taxes

Amusement and Parimutuel Taxes

Miscellaneous Taxes

Hunting and Fishing Licenses

Kentucky Distilled-Spirits Property Tax

Delaware Corporation-Franchise Tax

Motor-Vehicle-Operators' Licenses

The methodology used in this study to distribute each of the above SLG taxes is discussed in the individual tax sections that follow. Included in most of those sections is a flow chart that schematically describes the methodology. As previously discussed, in those cases where it is not clear that McLure's initial distribution of the tax can be improved or where it appears that the improvement would not be commensurate with the necessary resource expenditure, his sectors and distribution percentages are used.

General-Sales and Gross-Receipts Taxes (see Figure 2-8)

Because, as previously noted, it is assumed that all retail sales are made by the commercial sector, this tax category is divided into its retail-sales tax (vector A) and nonretail-sales tax (vector DA--which includes the Michigan business-activities tax) components. The retail-sales tax is allocated entirely to the commercial sector; the remainder of this tax category is allocated to each sector using McLure's percentages. As seen in Figure 2-8, this division of this tax category necessitates three branches--instead of one--from the local commercial sector (sales taxes are not charged on interstate, that is, national sector, sales) to consumers.

FIGURE 2-8

DISTRIBUTION OF GENERAL-SALES AND GROSS-RECEIPTS TAXES

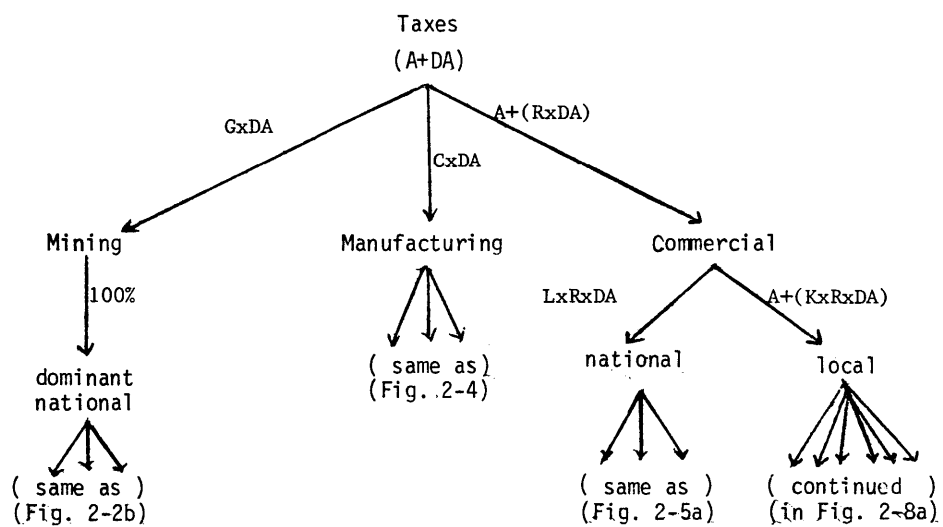


Figure 2-8a

Continuation of Figure 2-8

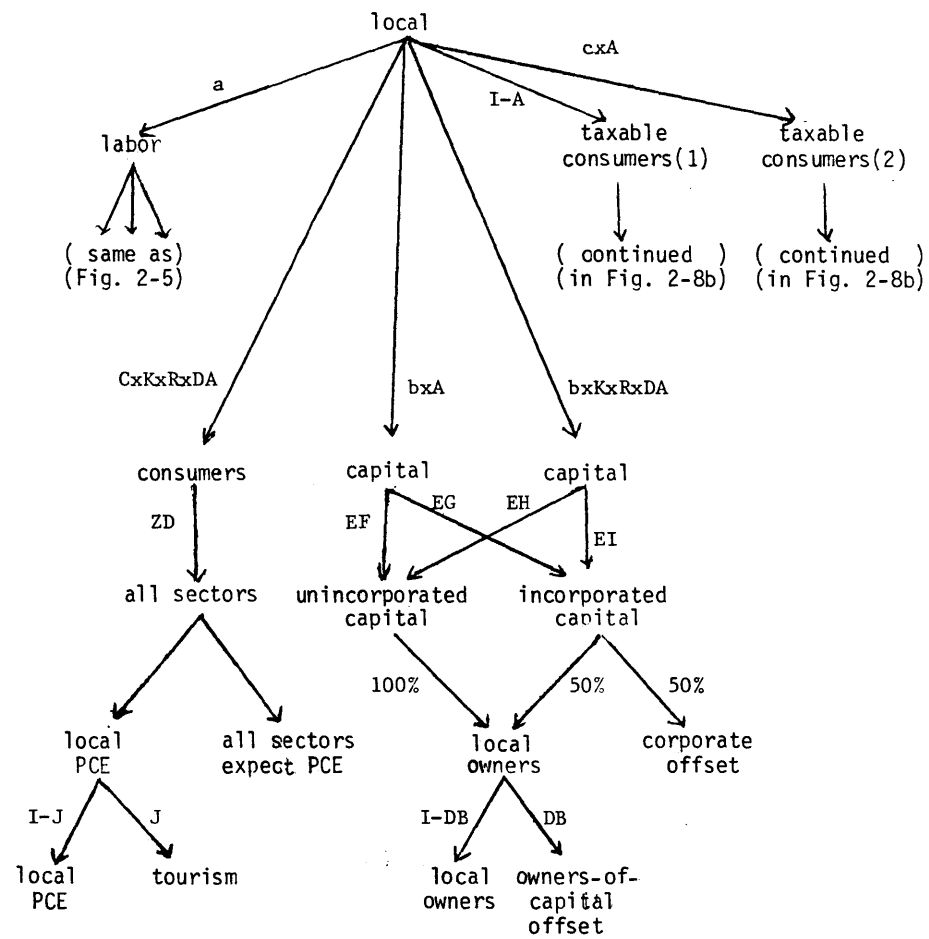
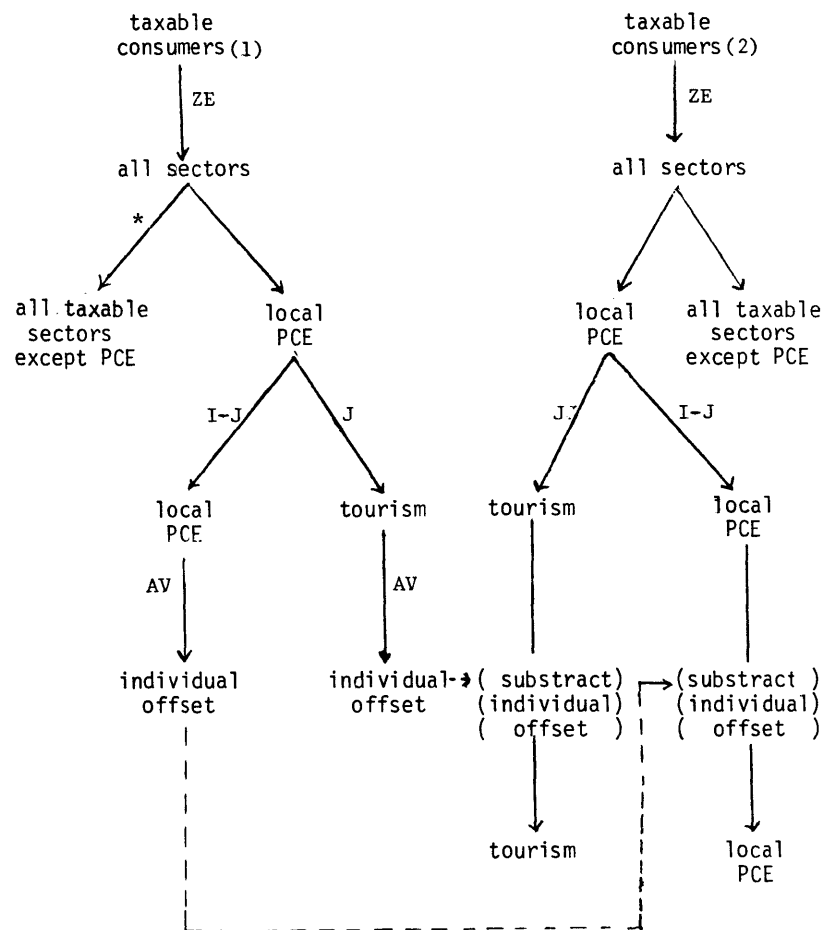


Figure 2-8b

Continuation of Figure 2-8a



* Omitted to avoid double counting.

The branch for nonretail-sales taxes goes to all local consumers; the two branches for retail-sales taxes go only to taxable local consumers.*

The first branch from the local commercial sector to taxable local consumers is needed to calculate the individual offset. Consumers are able to deduct from their federal income-tax liability 100 percent of the sales tax they pay, even though they may bear less than 100 percent of the burden of the tax because of changes in their demand. (McLure was aware of, but ignored, the fact that such changes in demand occur and cause some of the burden of the tax to be shifted to labor and capital.) In this branch, it therefore is necessary to assume that 100 percent of the retail-sales tax is passed on to consumers, and to calculate the amount of the tax going to PCE and, in turn, to tourists and to local PCE. It then is a simple matter to calculate the offsets for the tourists and the local residents. (Note tht the offset rates for tourists are the rates in their home states.) The purpose of the second branch to taxable local consumers is to calculate the actual burden borne by tourists and local PCE rather than the amount of the income-tax deductions. It

*It is assumed that government enterprise, FG-FD, SLG-FD, and the medical-and-educational-services component (IO-77) of the commercial sector are tax exempt. They are taxed in a few states, but to take those exceptions into account would require a sizeable expenditure of resources and would contribute little to the accuracy of the results. As previously noted, FEXP is not subject to retail-sales taxes.

therefore is necessary to subtract--as shown--the offsets already calculated in the first branch to taxable local consumers. Businesses, on the other hand, may deduct as expenses only the actual burden borne by them. Therefore, the burden of this tax on business is calculated in the second branch to taxable local consumers instead of in the first branch. (It perhaps should be noted here that businesses do get the federal offset for taxes that are passed on to consumers as higher prices, but, because income increases by the exact amount of the taxes passed forward and because the offset rate and income-tax rate used by both McLure and this study are the same, there is a zero net effect.)

To calculate the distribution of the retail-sales tax among the taxable local consumers, the retail sales portion (IO-69.02) of the wholesale-and-retail-trade component (IO-69) of the commercial sector is used instead of the entire commercial sector.* Although other components of the

*Throughout this study, when it appears that the distribution of the output of some part of a sector corresponds more closely to the distribution of a tax than does the distribution of the entire sector's output, the distribution of that part is used to distribute the tax. The distributions of the outputs of individual industries, such as IO-69, are given in the MRIO model. The national distributions of the outputs of subindustries, such as IO-69.02, are given in Volume 1 of Input-Output Structure of the U.S. Economy: 1963.¹³ These national subindustry distributions are applied to the regional industry distributions to obtain regional subindustry distributions. For example, the percentage that national IO-69.02 sales to taxable consumers are of national IO-69 sales to taxable consumers is multiplied times the IO-69 sales in each region

commercial sector are subject to the retail-sales tax, the extent of their liability varies greatly across states. Because it is impracticable to make these calculations on a state-by-state basis and because adding other components for all states could as easily distort the results as improve their accuracy, only the retail-sales part of IO-69 is used to distribute this tax to consumers. (It should be noted that included in the retail-sales part of IO-69 are the margins on retail sales of agricultural products by grocery stores and that such sales are often exempt from sales taxes. The effect of this is a slight understatement of tax exporting because these sales are almost entirely to PCE, which has a lower tax-exportation rate than other sectors.)

One final note of concern is the handling of the use-tax component of this tax category. Because of data limitations, it is assumed in this study that all of the general-sales and gross-receipts taxes is levied upon local businesses and sales, when, in fact, part of it--the use tax--is levied upon certain transactions involving the importation of goods. The only effect of this assumption is to omit the tax exportation that occurs as a result of the use tax being shifted backward to labor or capital--which are located in the state from which the goods are imported--due to reduced demand in the

to taxable consumers to obtain IO-69.02 sales in each region to taxable consumers. Partial sectors, of course, are used only for the initial allocation of taxes; in subsequent iterations the complete basic sectors are used.

states importing the goods. McLure assumes that all of the general-sales and gross-receipts taxes are shifted forward to consumers and, therefore, does not encounter this problem.

If the use tax is not shifted backward, if it is shifted entirely to consumers, there is no difference between it and the regular sales tax and the above assumption used in this study is of no consequence. Regardless, the use tax is a very small part of the general-sales and gross-receipts taxes and its inclusion or exclusion would have no significant impact upon the results.

Corporation-Income and -Franchise Taxes (See Figure 2-9)

There are no data on the distribution of SLG corporation-income taxes among economic sectors. This distribution for each state is estimated for this study by first calculating the amount of production by each sector that is subject to the corporation-income tax in each state (that is, the amount of production by incorporated business--see Appendix B) and determining the percentage produced by each state of the total of such production. The total national corporate profits, as given by the Internal Revenue Service,¹⁴ of each sector are then distributed among the states in proportion to the production of incorporated business, and the resulting distribution of profits among sectors is converted to a percentage distribution for each state. It is assumed that this percentage distribution is the same as the distribution of the corporation-income tax among the sectors in each state. The only underlying assumption required by this

FIGURE 2-9

DISTRIBUTION OF CORPORATION-INCOME AND -FRANCHISE TAXES

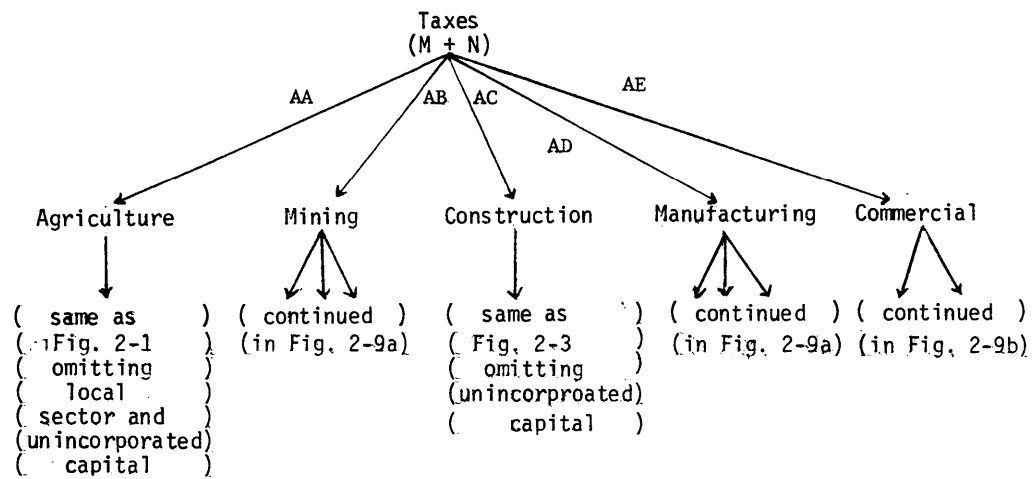


Figure 2-9a

Continuation of Figure 2-9

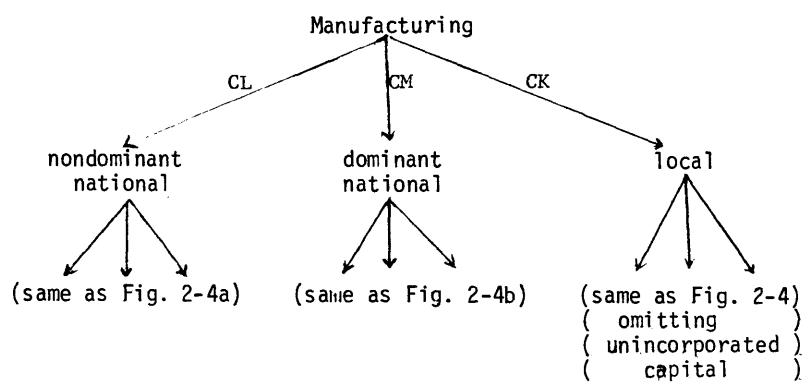
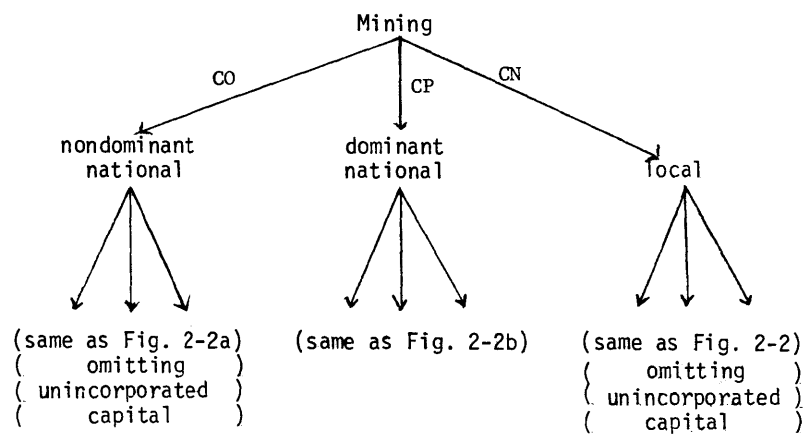
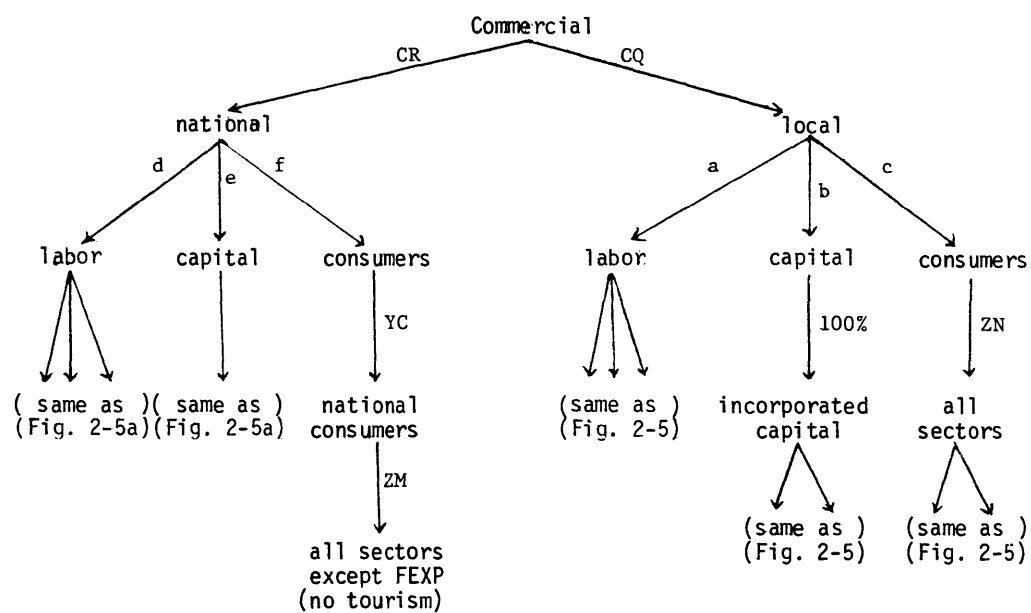


Figure 2-9b

Continuation of Figure 2-9



approach is that the profit margin for each sector is the same in all states. The details of these calculations are shown in computer program D30, referenced in Appendix D.

The distribution of this tax to consumers of the commercial sector is made using the same composition of the commercial sector as used for the sales tax. That is, the medical-and-educational-services component (I0-77) of the commercial sector is assumed to be exempt from corporation-income taxes and is omitted from the commercial sector. The omission of I0-77 requires the assumption that revenues earned by the medical profession are not subject to corporation-income taxes--which in 1962 was probably true for the most part.

Motor-Fuel Taxes (see Figure 2-10)

It is assumed in this study that retail fuel dealers operate on such a close margin that any backward shifting goes 100 percent to the oil companies (this includes shifting to labor, but because of the difficulty of determining where labor lives, it is assumed that no shifting to labor occurs). This means that the portion of the tax shifted to capital is initially borne by the national, rather than the local, commercial sector.

As suggested in the earlier discussion of the sales tax, add-on taxes, such as motor-fuel taxes, require two separate calculations of the tax shifted to local PCE, as shown by the two branches to local PCE in Figure 2-10.

The initial distribution of this tax among the sectors is made using McLure's distribution percentages.

FIGURE 2-10

DISTRIBUTION OF MOTOR-FUEL TAXES

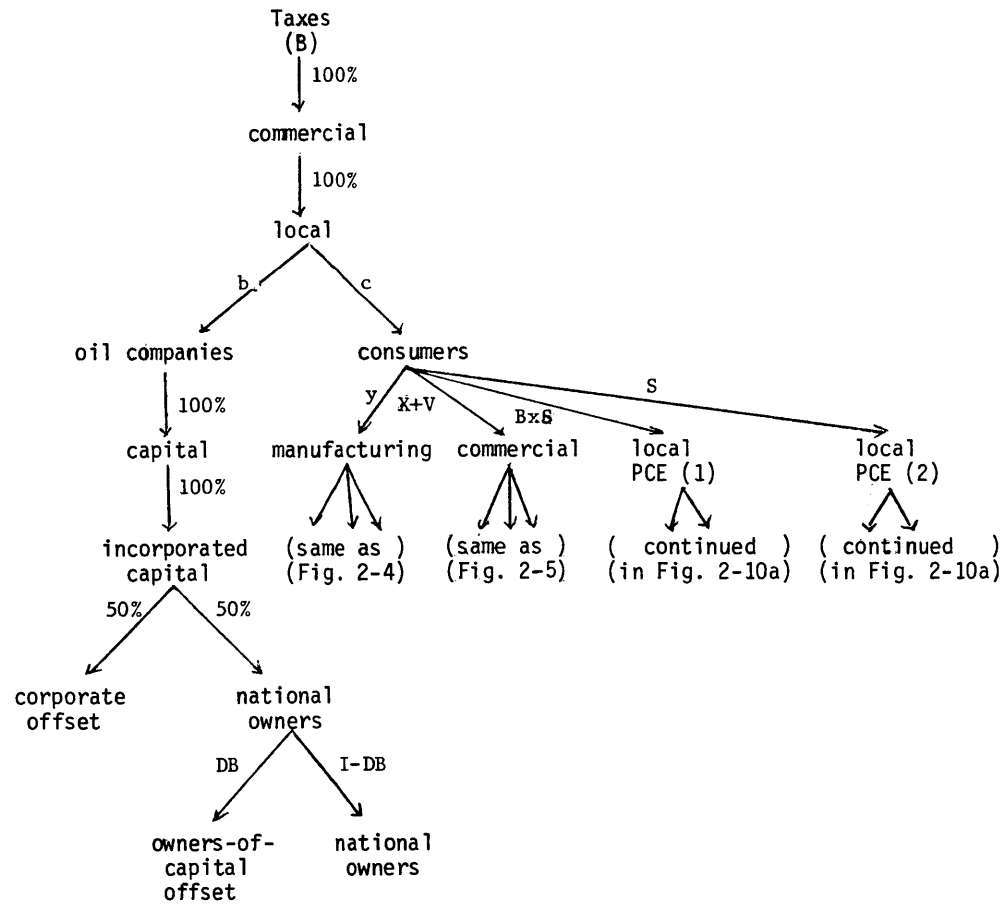
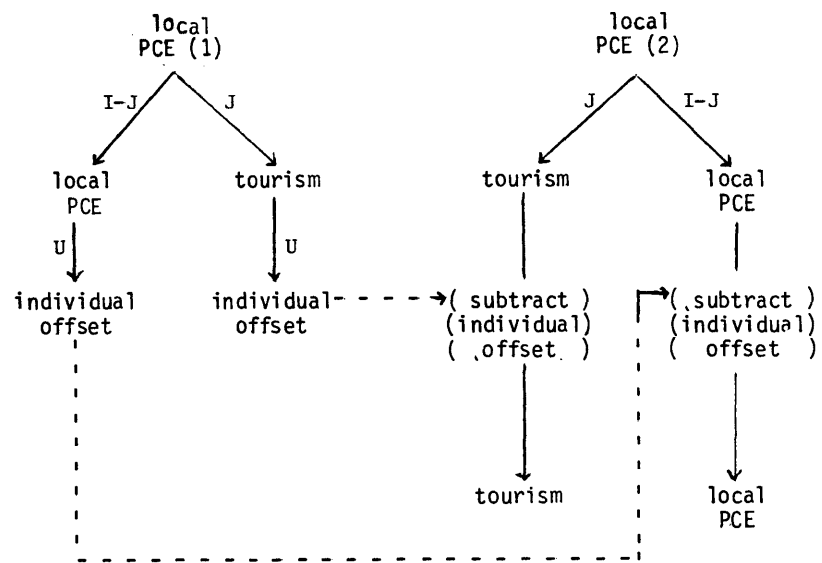


Figure 2-10a

Continuation of Figure 2-10



Motor-Vehicle Licenses (see Figure 2-11)

The initial distribution of this tax among the sectors is made using McLure's distribution percentages.

Property Taxes (see Figure 2-12)

Although practices vary from jurisdiction to jurisdiction, it is assumed that government enterprise, FG-FD, SLG-FD and the hospital (I0-77.02), education (I0-77.04) and, non-profit (I0-77.05) portions of I0-77 (which amount to 63.6 percent of I0-77) are exempt from property taxes. It of course could be argued that because some properties make in-lieu-of-property-tax payments, they should be included in the calculations, but it is too difficult to gather data on such payments, and it is not clear what the correlation is between such payments and the taxes they replace.

The rental-property sector consist of 58.6 percent of I0-71 (after elimination of imputed rent of 51.5 percent). The distribution of taxes on rental property is made using I0-71.02, which includes the receipts of real-estate firms as well as rental payments. It is assumed that all rental property is owned by local corporations. To the extent that rental property is not locally owned, this assumption understates the exportation of tax. It also is assumed that no tax is shifted to labor, because it is such a small part of the rental industry.

Because property taxes on the railroad industry are a significant portion of exported property taxes, it is important that railroads be handled separately from the commercial

FIGURE 2-11

DISTRIBUTION OF MOTOR-VEHICLE-LICENSE FEES

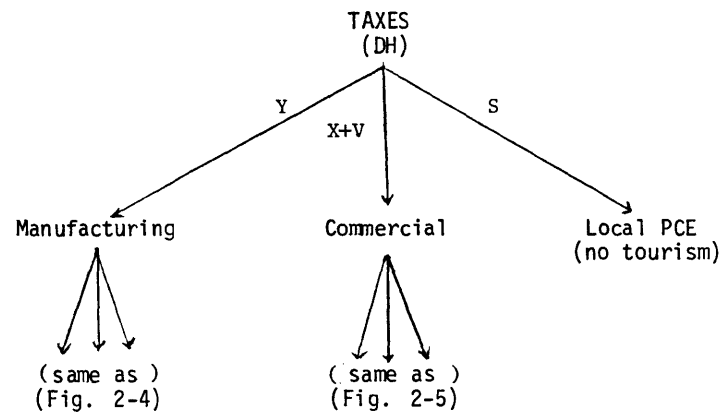


FIGURE 2-12

DISTRIBUTION OF PROPERTY TAXES

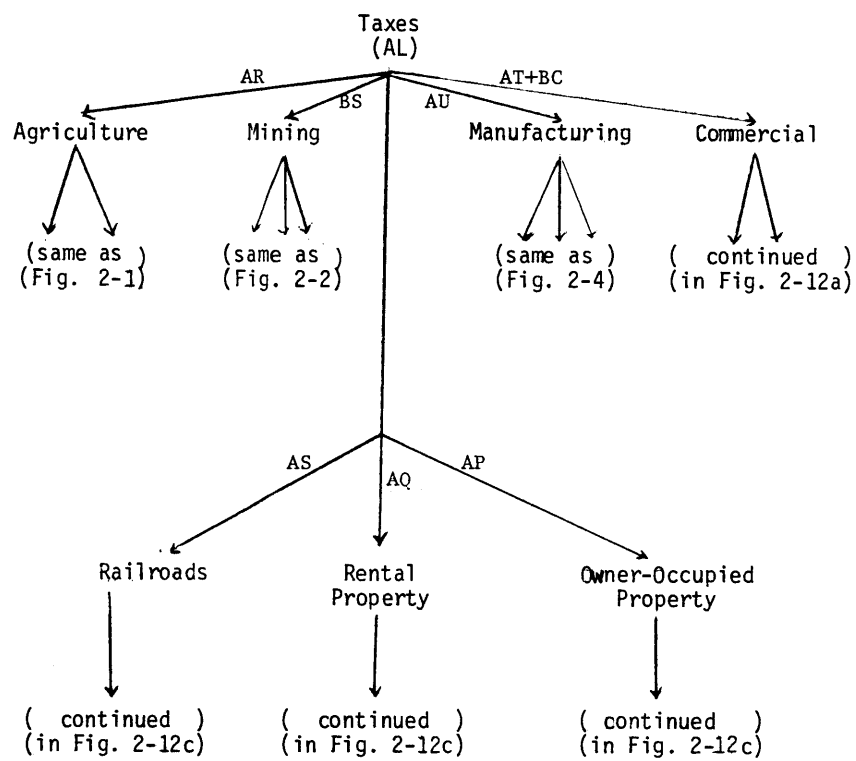


Figure 2-12a

Continuation of Figure 2-12

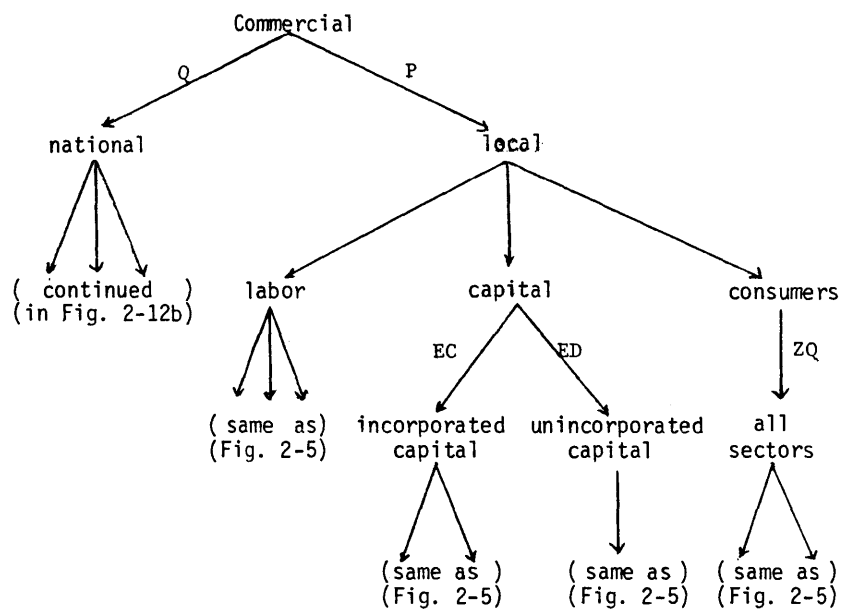


Figure 2-12b

Continuation of Figure 2-12a

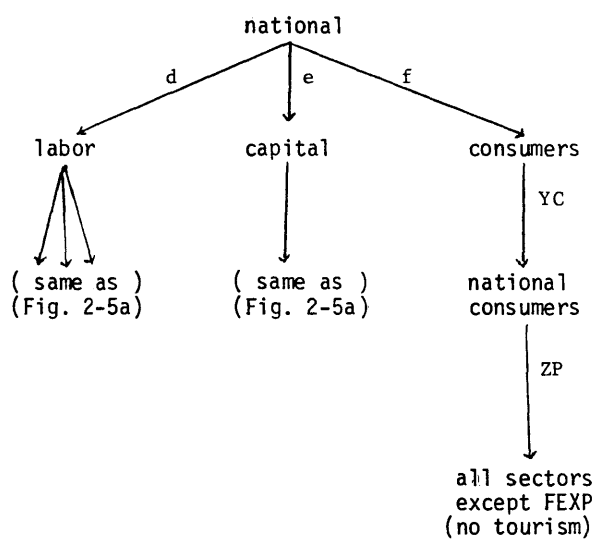
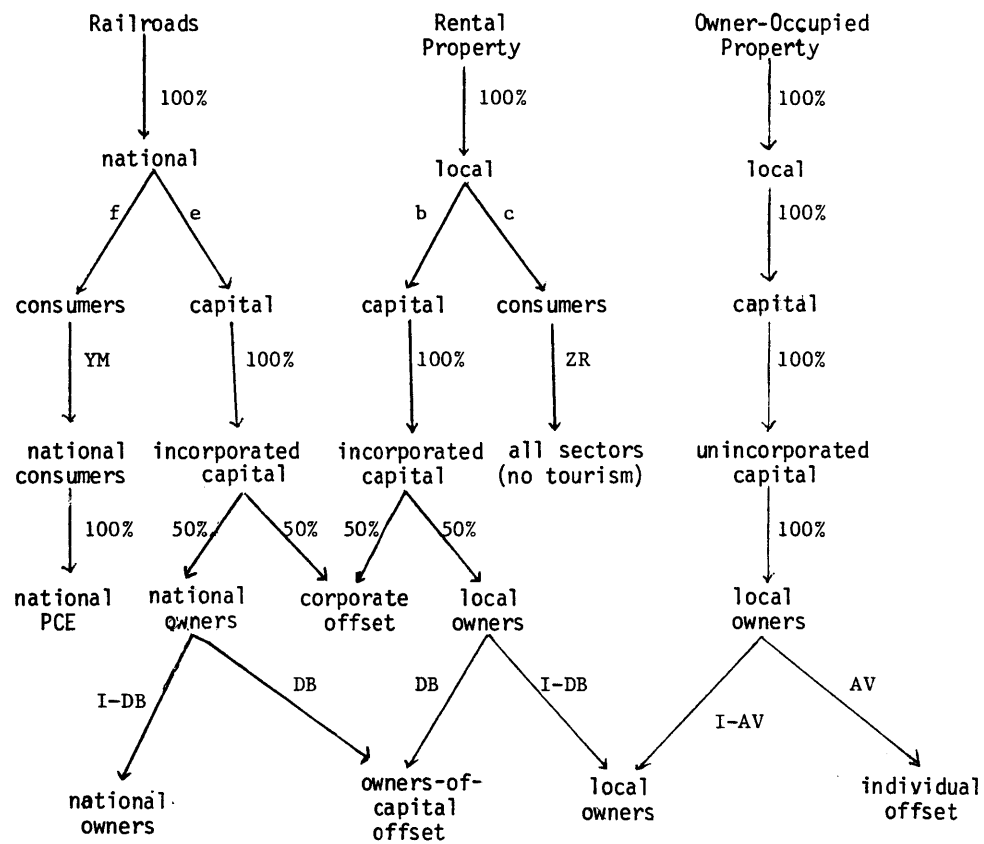


Figure 2-12c

Continuation of Figure 2-12a



sector for this tax. However, the MRIO model provides no satisfactory means of separate treatment of railroads. Railroads in this study, therefore, are handled the same as in McLure's study. That is, the portion of taxes shifted to railroad consumers is distributed among the states in proportion to national retail sales.

The separate handling of the railroad industry calls for its removal from the commercial sector. However, railroads are not included in the MRIO model as a separate industry, and they account for only 28 percent of the transportation industry. Removal of the entire transportation industry from the commercial sector might create more distortion than it would eliminate. Therefore, no adjustment is made in the commercial sector. The result may be a slight, but probably negligible, overstatement of the amount of tax exported by the commercial sector.

No shifting to railroad labor is assumed, due to the difficulty of determining where the employees live. It also is assumed that the railroad industry is nationally owned.

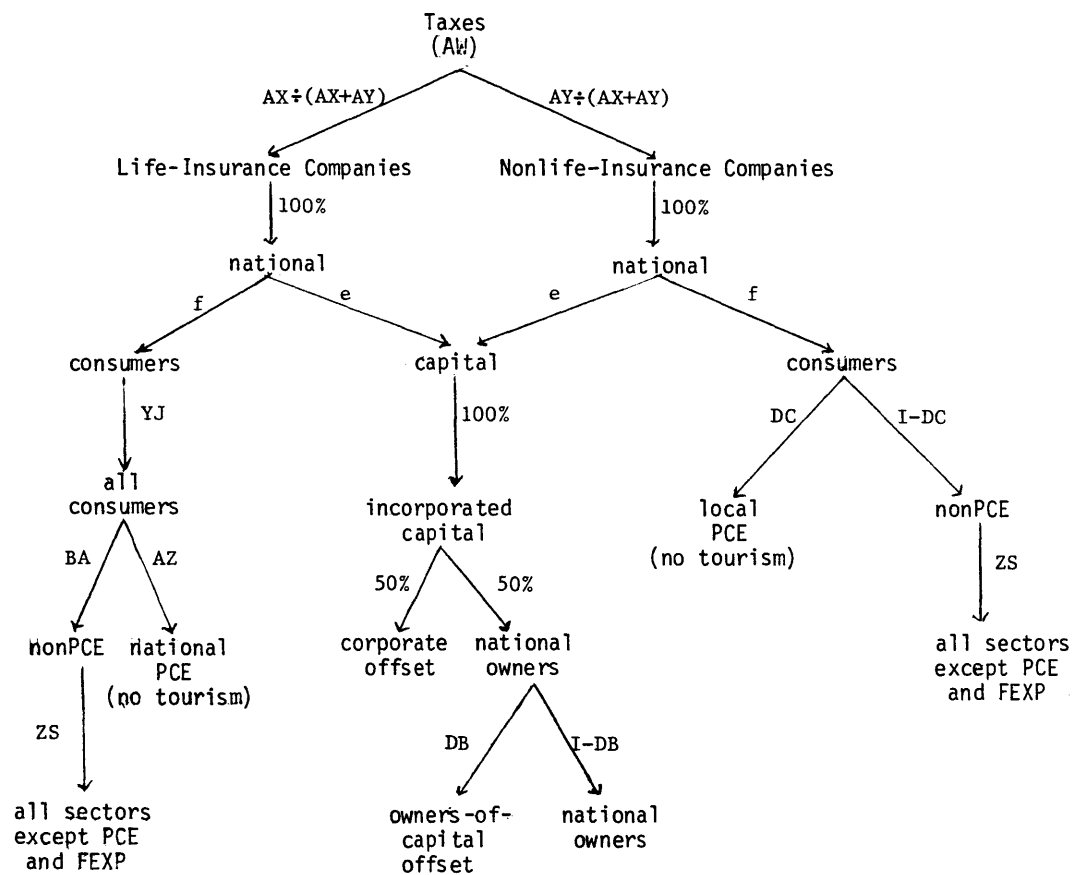
A final assumption is that all individually owned local property is owned by local individuals. To the extent owners of local property are nonresidents and property taxes are borne by property owners, this understates the exportation of the property tax.

Insurance-Premium Taxes (see Figure 2-13)

Following McLure's lead, the premium taxes levied upon insurance companies are split into the portion borne by life

FIGURE 2-13

DISTRIBUTION OF INSURANCE-PREMIUM TAXES



insurance and the portion borne by nonlife insurance on the basis of the relative amounts of premiums paid for each. This assumes that the tax rates are the same for both life and nonlife insurance, which often is the case and, when it is not, the differences are not sufficient to affect the accuracy of the results.

Because of the difficulty of determining where the employees of insurance companies live, it is assumed that no shifting of this tax to labor occurs. The division of life-insurance taxes shifted to individuals and to business is calculated in Appendix F. It is assumed that "individuals" corresponds to the PCE sector and that "business" includes all other sectors, including government and FEXP. Both life- and nonlife-insurance taxes are distributed among all sectors except PCE and FEXP using the subindustry, IO-70.04 (insurance carriers), after setting IO-70.04 to PCE and FEXP equal to zero. (The shifting of insurance taxes to FEXP is ignored due to computational complexities, resulting in a slight but probably unnoticeable understatement of exported taxes.) The portions of life-insurance taxes shifted to consumers are distributed among the states in proportion to life-insurance premiums paid. (As with other taxes, the portion shifted to sectors other than PCE is reexported to some extent.) This is because, as noted by McLure, life-insurance premiums are uniform through the country and therefore, must include a weighted national average of life-insurance-premium taxes

(assuming the same rate of forward shifting pertains for each state). Nonlife-insurance premiums, on the other hand, vary from state to state and, consequently, are likely to reflect state-to-state differences in nonlife-insurance-premium taxes. In other words, life-insurance-premium taxes are distributed throughout the country, while nonlife-insurance-premium taxes are charged only to resident individuals and businesses of the taxing state. Note that for the purposes of this study, the above means that the taxes on life insurance are distributed among the states, then divided into PCE and nonPCE sectors, and only then distributed among the other sectors. Taxes on nonlife insurance, on the other hand, are first divided into PCE and nonPCE sectors, then distributed among the other sectors, and only then distributed among the states--as is usually the case. To determine the percentage of each state's nonlife-insurance-premium taxes shifted to PCE, it first is assumed that the percentage of IO-70.04 (all insurance) to PCE in each state is the same as the national percentage, that is, 58.2 percent. It then is necessary just to subtract from the 58.3 percent the percentage of life-insurance-premium taxes shifted to PCE. In Arizona, for example, 35.6 percent of all insurance premiums paid are life-insurance premiums and 81.4 percent of those premiums (or 29.0 percent of all premiums) are paid by PCE (see Appendix F). Therefore, 29.3 percent (58.3 percent minus 29.0 percent) of all premiums--45.5 percent (29.3 percent

divided by 64.4 percent) of nonlife premiums--are paid by PCE. (These calculations are shown in Table F-4 of Appendix F.)

Public-Utility Taxes (see Figure 2-14)

For the purposes of this tax, the public-utility industry (IO-68; electric, gas, water, and sanitation services) is separated from the commercial sector. The distribution to public-utility consumers is made using IO-68. The distribution to FEXP is ignored, however, due to computational complexities. The impact this has on the results is negligible. All public utilities are assumed to be incorporated.

Tobacco and Alcoholic-Beverage Taxes (see Figure 2-15)

It is assumed that all products subject to these taxes are purchased by taxable individuals from the local commercial sector. As discussed under the sales tax, the individual offset for add-on taxes, such as tobacco and alcoholic-beverage taxes, must be calculated separately from the actual tax burden on individual consumers.

Individual-Income Taxes (see Figure 2-16)

This study's treatment of this tax is the same as McLure's. Although some argument could be made for computing the commuters' federal offsets by using a weighted average of the marginal tax rates of the states where the commuters reside, the commuters seem more likely to have marginal tax rates similar to other persons working in the same state. Therefore, the rates for the states of employment rather than

FIGURE 2-14

DISTRIBUTION OF PUBLIC-UTILITY TAXES

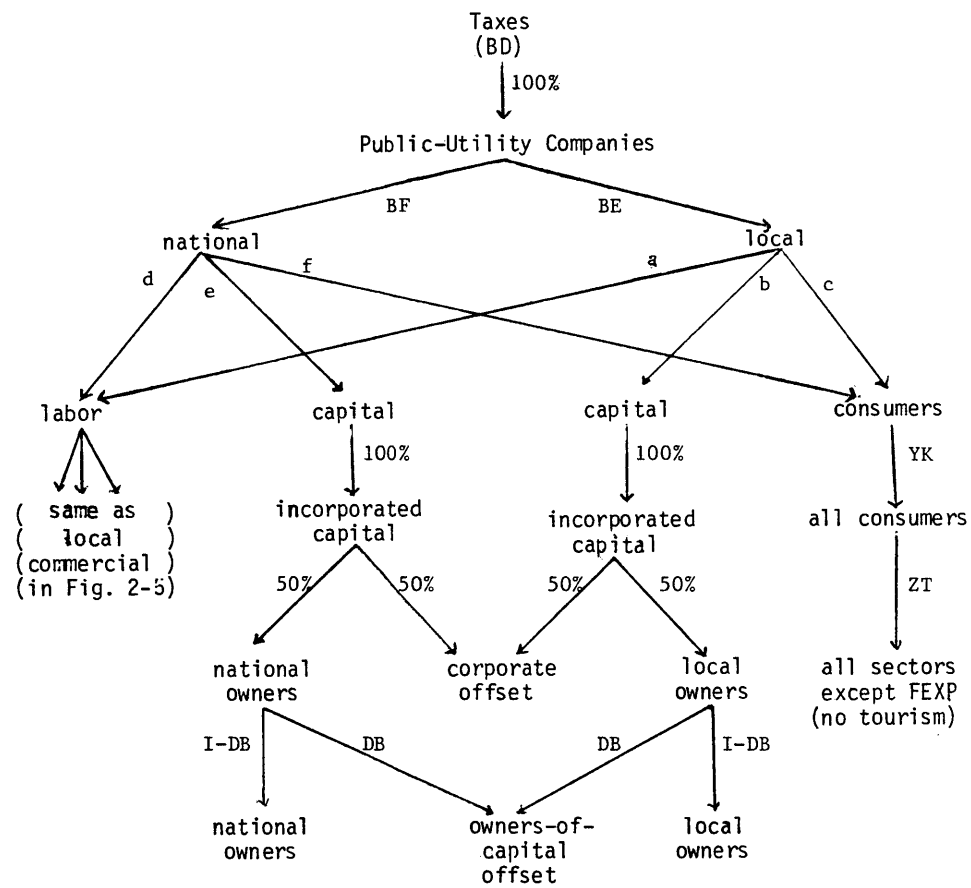


FIGURE 2-15

DISTRIBUTION OF TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

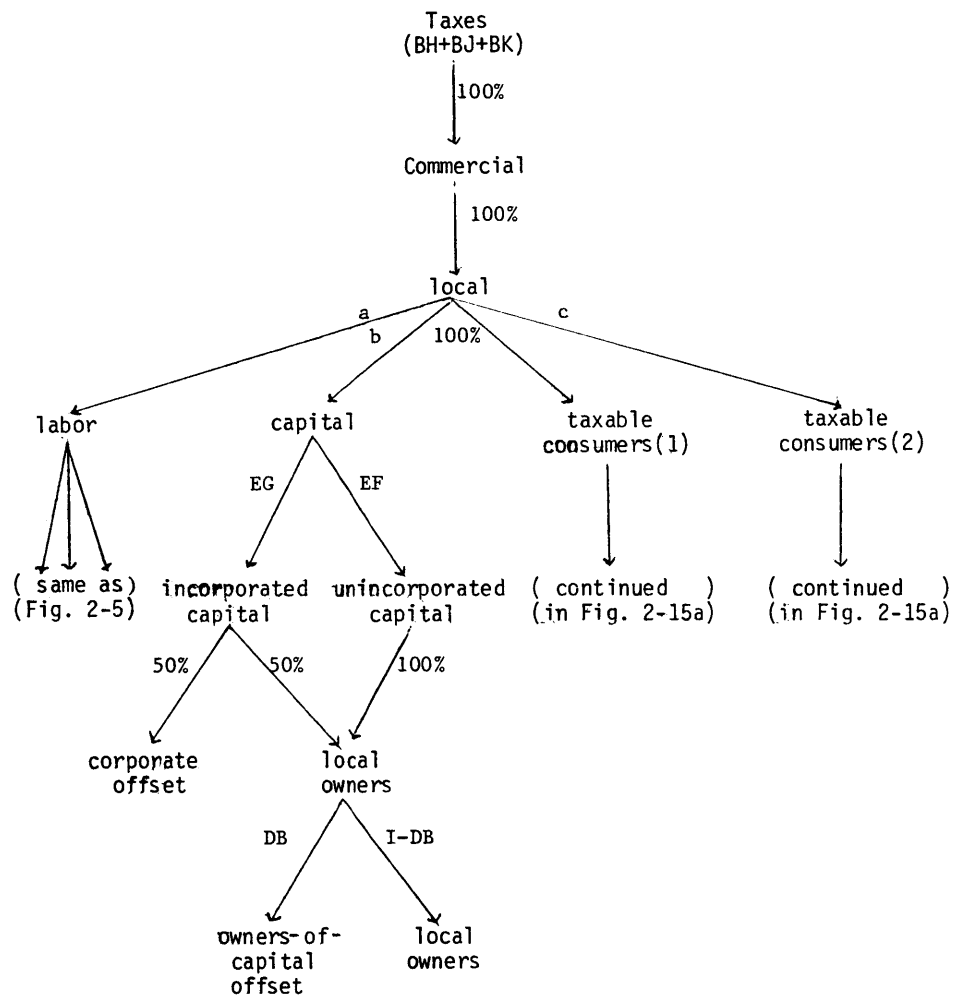


Figure 2-15a

Continuation of Figure 2-15

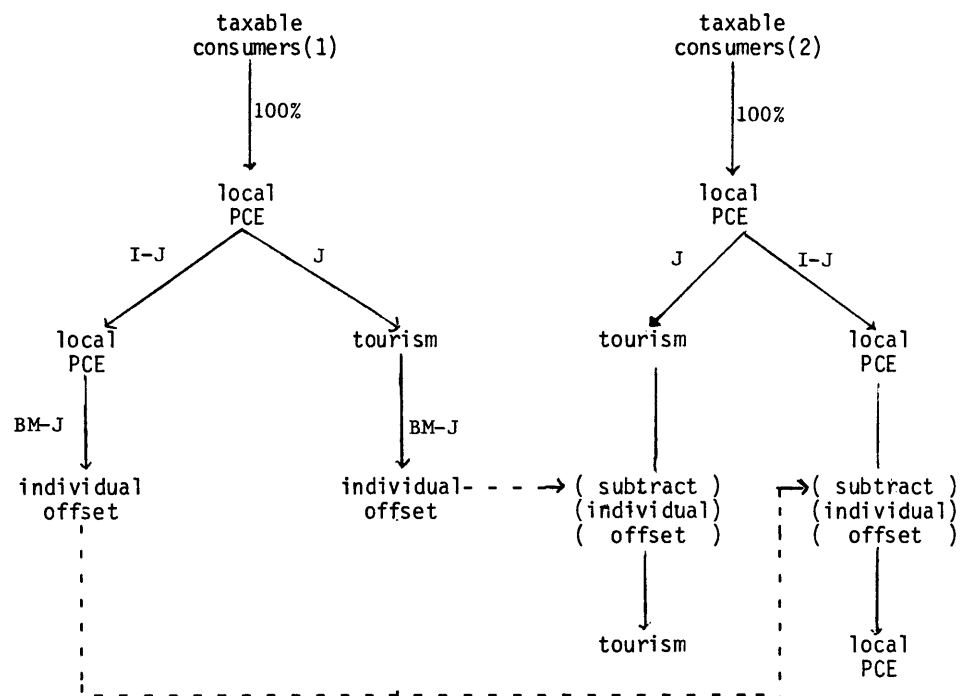
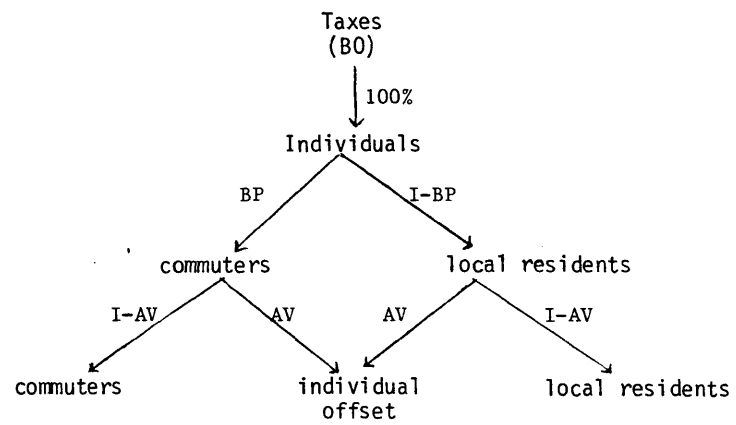


FIGURE 2-16

DISTRIBUTION OF INDIVIDUAL-INCOME TAXES



the states of residence have been used. (For comparison, the various offset rates are shown in Appendix G.)

Death and Gift Taxes (see Figure 2-17)

McLure's treatment and this study's treatment of these taxes are identical.

Severance Taxes (see Figure 2-18)

This tax is treated the same as all taxes on the mining sector (see discussion of Figure 2-2). As previously mentioned, it is assumed that mining output is sold to all sectors except PCE.

Amusement and Parimutuel Taxes (see Figure 2-19)

Although it is true that some race tracks and other establishments subject to these taxes are locally owned, almost all are incorporated and the vast majority are nationally owned.¹⁵ In the absence of more accurate data, it is assumed that all such establishments are owned by national corporations. To the extent that these taxes are borne by capital, this assumption may result in a slight overstatement of the exportation of these taxes. It also is assumed that the only consuming sector of the output of these establishments is PCE.

To utilize McLure's tourism rates, this study's combining of these two taxes means that two separate tourism rates must be used, as indicated in Figure 2-19.

Miscellaneous Taxes (see Figure 2-20)

This study assumes, as does McLure, that none of these taxes is deductible. This may result in some understatement

FIGURE 2-17

DISTRIBUTION OF DEATH AND GIFT TAXES

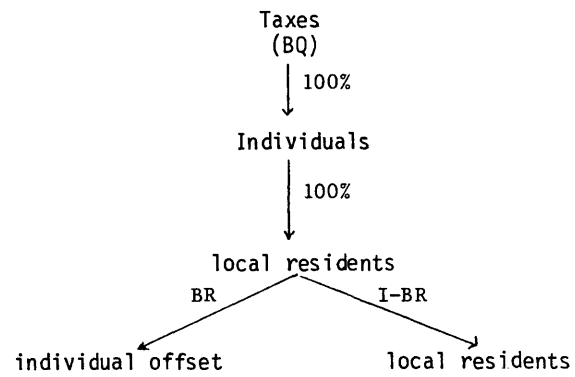


FIGURE 2-18

DISTRIBUTION OF SEVERANCE TAXES

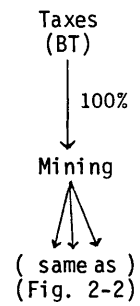
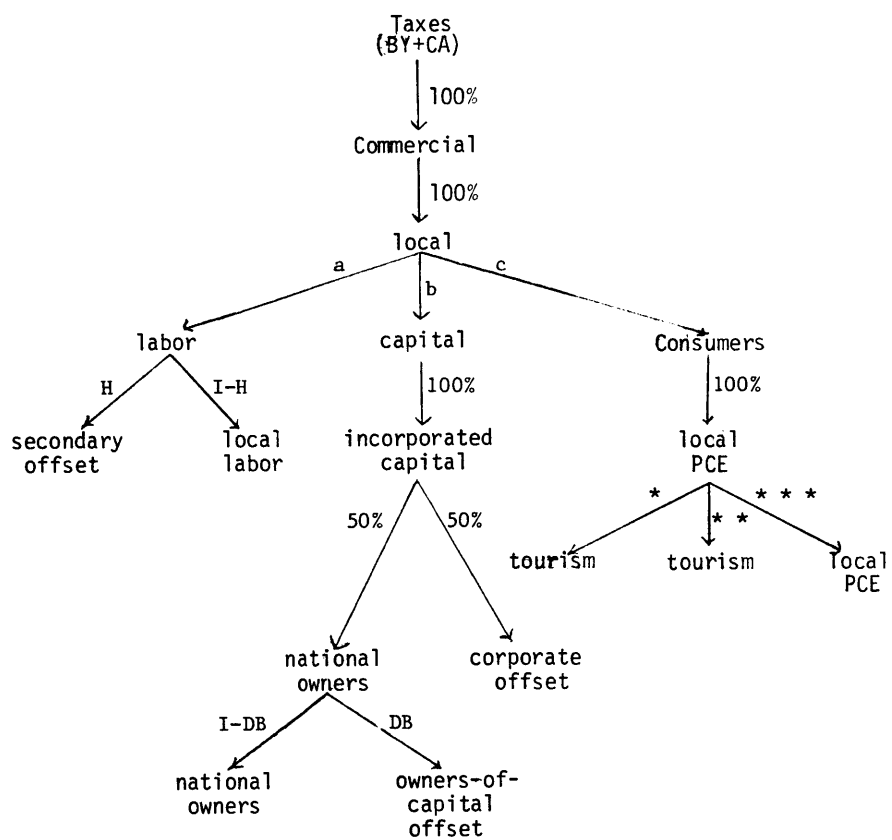


FIGURE 2-19

DISTRIBUTION OF AMUSEMENT AND PARIMUTUEL TAXES



*amusement taxes: $CG \times BY \div (BY + CA)$
 **parimutuel taxes: $CH \times CA \div (BY + CA)$
 *** $1 - ((CG \times BY) + (CH \times CA)) \div (BY + CA)$

FIGURE 2-20

DISTRIBUTION OF MISCELLANEOUS TAXES

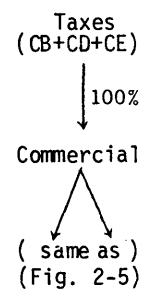
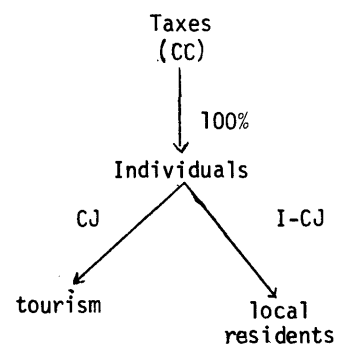


FIGURE 2-21

DISTRIBUTION OF HUNTING- AND FISHING-LICENSE FEES



of the exportation of this tax, but the effect is negligible. The treatment of these taxes is the same as for all nonadd-on taxes levied upon the commercial sector.

Hunting and Fishing Licenses (see Figure 2-21)

McLure's treatment and this study's treatment of these taxes are identical.

Kentucky Distilled-Spirits Property Tax (see Figure 2-22)

It is assumed that the distilled-spirits industry in Kentucky is owned by national corporations and that its output is first distributed among the states to local incorporated retailers in proportion to the consumption of distilled spirits in the nation and then sold directly to PCE.

Although the corporations that own this industry in Kentucky have employees outside of Kentucky and any shifting of the tax to labor would be borne in part by those nonresident employees, it is assumed that all of the tax borne by labor is borne by Kentucky residents.

Delaware Corporation-Franchise Tax (see Figure 2-23)

This tax is treated similarly to other "cost-of-production" taxes except that, in keeping with McLure's reasoning, it is assumed that the tax is borne entirely by national sectors rather than local sectors. Also following McLure's lead in treating this tax similarly to a corporation-income tax, the tax is initially distributed in the same manner as the corporation-income tax. (See computer program D30, referenced in Appendix D for details.)

FIGURE 2-22

DISTRIBUTION OF KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

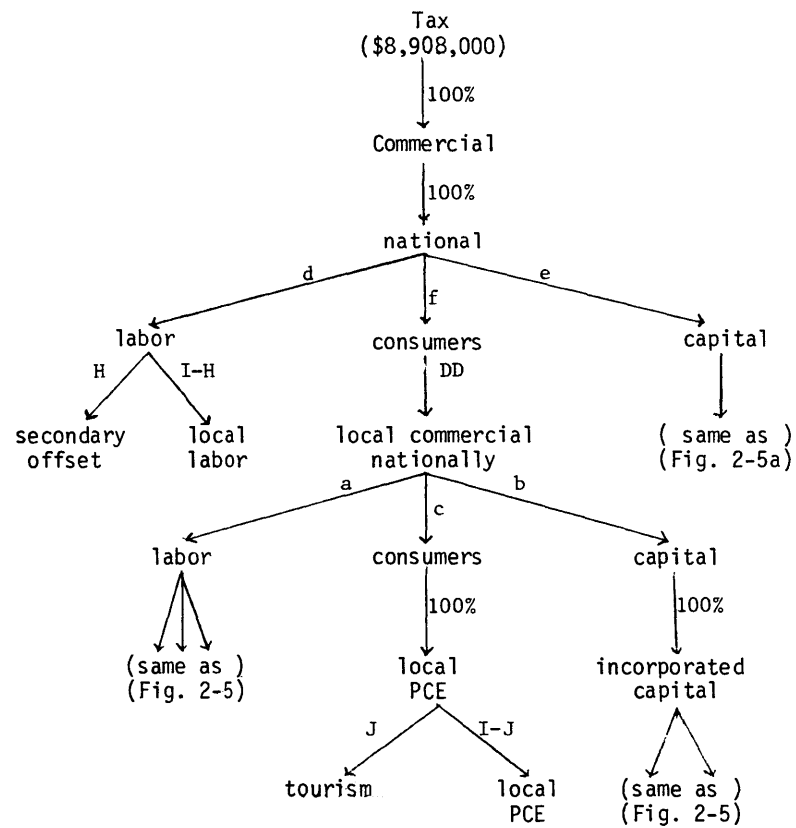
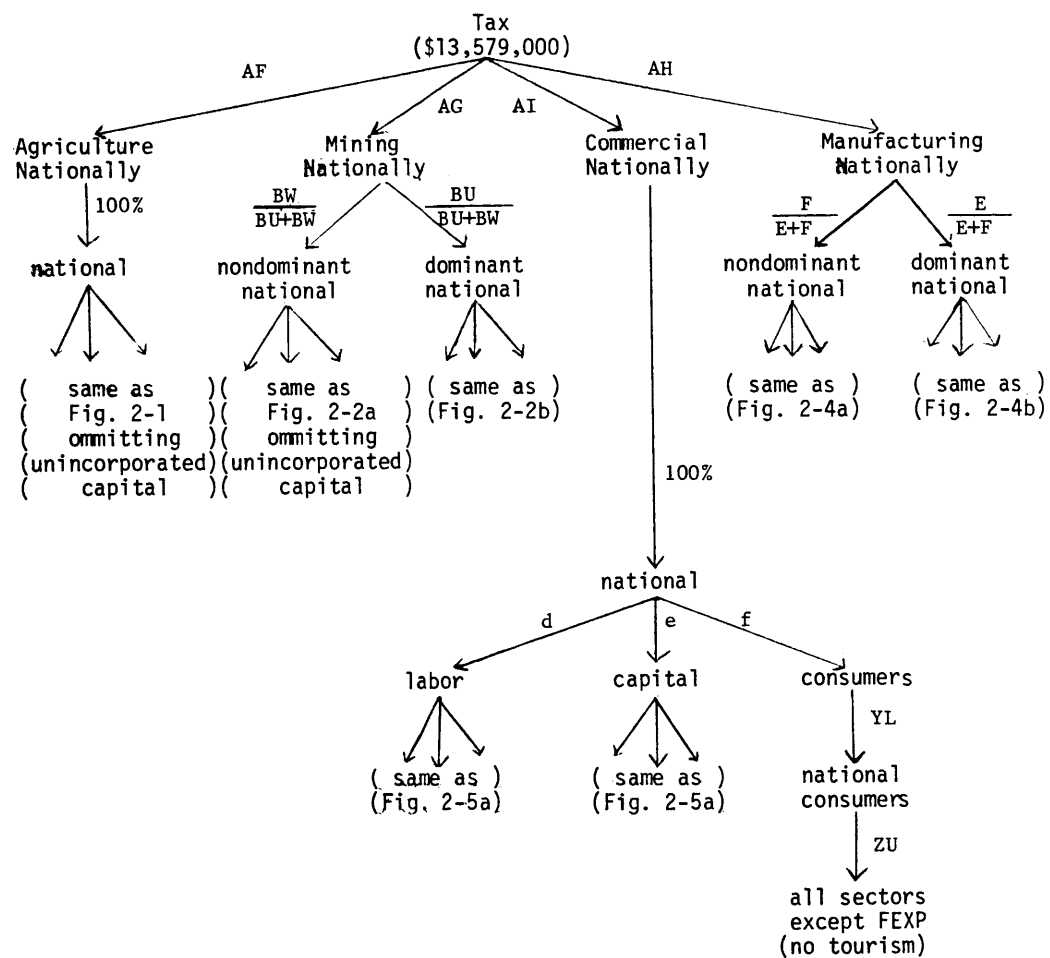


FIGURE 2-23

DISTRIBUTION OF DELAWARE CORPORATION-FRANCHISE TAX



It is assumed that IO-66, IO-68, IO-71, and IO-77 are incorporated in their home states and, thus, are not subject to this tax. They therefore are removed from the commercial sector as shown in computer programs D30 and D37, referenced in Appendix D. Because IO-77 is assumed to be entirely unincorporated, it is automatically eliminated in computer program D30. On the other hand, IO-66, IO-68, and IO-71 are assumed to be entirely incorporated and must be explicitly eliminated.

The construction industry is not included in Figure 2-23 because it is assumed to be entirely local, and thus, is incorporated only in its home state. This means that Delaware construction also has been omitted even though it bears some of this tax. The amount involved is negligible, however. Some of the other sectors have portions that are local and incorporated, but there is no simple way to remove them for states other than Delaware. Any distortion their presence may cause is unnoticeable.

Motor-Vehicle-Operators' Licenses

McLure and this study both assume that this tax is borne entirely by local individuals and that no exporting occurs.

IMPORTING

As previously indicated, state and local taxes are exported to:

The Federal Government

Tourists

Commuters

Consumers

Owners of Capital

The methods used in this study to distribute the exported taxes among the importing states are discussed in this section.

The Federal Government

As previously mentioned, taxes shifted to the federal government are distributed among the states in proportion to the federal individual-income taxes paid by each state.¹⁶

Tourists

State-of-origin data on tourism are nonexistent except for a few special studies done by individual states. The most appropriate available data for this study are found in the 1972 National Travel Survey published by the Bureau of the Census.*¹⁷ That survey shows for each state the origin (by eight census regions) of all tourists and the number of trips to and through the state and the number of nights spent in the state by each of the tourists. The data include only those trips through or to the state during which one night or more was spent in the state. Using the "person-nights" data, which are thought to be more highly correlated with dollars spent than are "person-trips," the taxes

*Almost half of the states are omitted from this publication due to high sampling variability. The data for these omitted states are available upon special request to the Bureau of the Census and have been used in this study.

exported to tourists are distributed among the eight census regions. The taxes are then distributed among the component states of each of the eight regions in proportion to population. The exportation to foreign tourists is relatively small and is ignored.

Commuters

Taxes shifted to commuters are distributed among the commuters' states of origin using the data in the Bureau of the Census publication, Journey to Work.¹⁸ These data are adjusted to eliminate the "other" category, giving the distribution shown in Table 2-2.

TABLE 2-2
DISTRIBUTION OF TAXES SHIFTED TO COMMUTERS

Destination State	Origin State	Percentage Distribution Among Origin States
Delaware	New Jersey	16.9
	Pennsylvania	83.1
District of Columbia	Maryland	58.4
	Virginia	41.6
Missouri	Illinois	86.5
	Kansas	13.5
New York	Connecticut	10.8
	New Jersey	87.3
	Pennsylvania	1.9
Oregon	Washington	100.00
Pennsylvania	New Jersey	100.00

Source: U. S. Department of Commerce, Bureau of the
Census, Journey to Work: 1960
(Washington: GPO, 1963), pp. 2-145.

Consumers

As noted in the discussions of the individual taxes, taxes shifted to consumers are distributed among the states using the MRIO model, except for three special cases. Property taxes borne by railroad consumers are distributed among the states in proportion to national retail sales (see discussion under property taxes). Taxes borne by life-insurance consumers are distributed among the states in proportion to life-insurance premiums paid (see discussion under insurance-premium taxes). The initial distribution of the Kentucky distilled-spirits property tax among the states is in proportion to the consumption of distilled spirits (see discussion under Kentucky distilled-spirits property tax.)

Owners of Capital

As previously indicated, of the taxes shifted to owners of capital, only those taxes shifted to national owners of incorporated capital are exported (after allowing for the federal offset). These taxes are distributed among the states in proportion to dividend income received.

Notes for Chapter II

¹Charles E. McLure, Jr., "An Analysis of Regional Tax Incidence, with Estimation of Interstate Incidence of State and Local Taxes" (unpublished Ph.D. dissertation, Princeton University, 1965), p. 268.

²Ibid., p. 160.

³Ibid., p. 255.

⁴Ibid., p. 303.

⁵Ibid., p. 174.

⁶Ibid.

⁷Ibid., p. 169.

⁸Ibid., pp. 137-139.

⁹Ibid., p. 185.

¹⁰Ibid., p. 131.

¹¹Richard A. Musgrave and Darwin W. Daicoff, "Who Pays the Michigan Taxes?" Michigan Tax Study Staff Papers (Lansing, MI: n.p., 1958), pp. 131-183.

¹²U. S. Department of Commerce, Bureau of the Census, Census of Governments: 1962, Vol. 4, No. 4, Compendium of Government Finance (Washington: GPO, 1964), pp. 46-47.

¹³U. S. Department of Commerce, Office of Business Economics, Input-Output Structure of the U. S. Economy: 1963, Vol. 1 (Washington: GPO, 1969).

¹⁴U. S. Treasury Department, Internal Revenue Service, Statistics of Income: 1963, Corporation Income Tax Returns (Washington: GPO, 1966), p. 29.

¹⁵Illinois Racing Board, personal communication, January 4, 1980.

¹⁶U. S. Treasury Department, Internal Revenue Service, Statistics of Income: 1962, Individual Income Tax Returns (Washington: GPO, 1965), Table 26, p. 126.

¹⁷U. S. Department of Commerce, Bureau of the Census, 1972 Census of Transportation, Vol. 1, National Travel Survey (Washington: GPO, 1974), pp. 72-124 and unpublished data.

¹⁸U. S. Department of Commerce, Bureau of the Census, Journey to Work: 1960 (Washington: GPO, 1963), pp. 2-145.

CHAPTER III

Results

This study uses a multiregional input-output (MRIO) model to trace each state and local government (SLG) tax from the states of initial incidence to the states of final incidence. The use of this model makes possible the determination of the amount of each SLG tax that is exported from each state to each of the other states.

The results of this study suggest that 40 percent of total state and local taxes is paid by nonresidents of the taxing states. This rate of tax exportation ranges from 27 percent in California to 57 percent in Wyoming, and is 42 percent in the average state. The annual amounts of state and local taxes imported from other states range from \$188 for a family of four in Mississippi to \$593 in Nevada. If these figures were increased by the same percentage that total SLG taxes increased from 1962 to 1977, the total amount of exported taxes in 1977 would be \$90.1 billion, and the amounts imported per family of four would range from \$983 in Mississippi to \$3,101 in Nevada. These percentages and dollar amounts suggest that tax exportation and importation are significant factors in the fiscal relationships of the states.

As mentioned in Chapter I, the only previous research that is similar to the research reported here is a study

conducted in 1965 by Charles E. McLure, Jr. McLure's research, which is discussed in detail in Chapter II, resulted in significantly lower estimates of some individual tax exportation rates than the estimates calculated in this study. Consequently, his estimate of the exportation rate of total state and local taxes is 20 percent, compared to this study's estimate of 40 percent. The difference between this study's exportation rates and McLure's exportation rates is almost entirely due to this study's assumption that all taxes on business are passed forward to consumers * and to the ability of the MRIO model to trace taxes beyond the initial consumers. McLure assumes that all sales to local consumers are sales to the final consumers. The lack of use of an MRIO model meant that he was unable to trace taxes beyond the initial consumers. The MRIO model makes it possible to determine the extent to which local consumers are acting as intermediate consumers in chains of sales that conclude with interstate sales. For those particular taxes where interstate trade is not a significant factor in the shifting of the tax, the exportation rates calculated in the two studies are very similar. For example, McLure's exportation rates and the

* McLure divides taxes on business among labor, capital and consumers. In Chapters I and II, it is contended that this study's assumption is more realistic than McLure's division and of more interest to policymakers. As previously noted, limited resources prohibited additional sets of calculations using different assumptions. However, this report does fully describe the methodology to be used under any set of tax-shifting assumptions and, given the resources, the results could easily be recalculated using different assumptions.

exportation rates calculated in this study are 20.6 percent and 19.3 percent for the individual-income tax, 13.3 percent and 12.9 percent for the tobacco and alcoholic-beverage taxes, 22.1 percent and 27.1 percent for motor-fuel tax, and 24.7 percent and 29.3 percent for the general-sales and gross-receipts taxes. In the case of the property tax, which is shifted primarily through interstate trade, McLure's exportation rate is 22.0 percent, compared to 48.5 percent in this study.

The results of the research reported here are presented in Tables 3-1 through 3-4. Table 3-1 shows the percentage distribution of all SLG taxes from each of the exporting states (on the vertical axis) to each of the importing states (on the horizontal axis) and to foreign exports (FEXP). That is, each of the first 51 rows shows the percentage of each state's taxes that are shifted to each of the 51 states (in columns 1-51) and to FEXP (in column 52). For example, row 1 shows that of the SLG taxes levied in Alabama, 66.8 percent is not exported, 0.2 percent is exported to Arizona, 0.3 percent is exported to Arkansas, and 1.4 percent is exported to FEXP. Row 52 shows the percentage of total SLG taxes that is borne by each state and by FEXP. The percentages on the diagonal are the percentages of each state's taxes that are not exported, that remain in the state in which they are levied. Each of the first 51 columns shows the percentage each state

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	66.98	8.19	8.27	2.56	8.26	8.46	8.18	8.17
2 ARIZONA	8.33	58.15	8.25	18.27	2.64	8.49	8.89	8.15
3 ARKANSAS	8.58	8.32	68.47	2.96	8.38	8.43	8.89	8.15
4 CALIFORNIA	8.23	8.53	8.13	73.25	8.47	8.42	8.88	8.13
5 COLORADO	8.31	8.98	8.26	7.97	57.58	8.45	8.88	8.13
6 CONNECTICUT	8.38	8.17	8.14	2.76	8.26	56.46	8.11	8.18
7 DELAWARE	8.54	8.24	8.22	3.45	8.35	8.74	58.12	8.58
8 DISTRICT OF COLUMBIA	8.49	8.15	8.18	2.41	8.23	8.53	8.35	53.22
9 FLORIDA	8.98	8.14	8.23	2.15	8.28	8.52	8.12	8.28
10 GEORGIA	1.88	8.17	8.21	2.65	8.24	8.49	8.13	8.21
11 IDAHO	8.32	8.98	8.23	7.51	1.21	8.47	8.88	8.14
12 ILLINOIS	8.47	8.22	8.24	3.28	8.35	8.55	8.12	8.19
13 INDIANA	8.54	8.22	8.26	3.28	8.35	8.55	8.12	8.21
14 IOWA	8.54	8.34	8.36	4.11	8.66	8.62	8.12	8.22
15 KANSAS	8.53	8.42	1.82	4.19	1.85	8.52	8.11	8.19
16 KENTUCKY	8.81	8.21	8.46	2.88	8.28	8.49	8.11	8.22
17 LOUISIANA	1.82	8.37	8.93	3.61	8.66	8.69	8.15	8.23
18 MAINE	8.24	8.13	8.11	2.84	8.19	1.64	8.89	8.16
19 MARYLAND	8.44	8.17	8.17	2.61	8.24	8.54	1.28	8.58
20 MASSACHUSETTS	8.27	8.16	8.13	2.47	8.24	5.76	8.18	8.16
21 MICHIGAN	8.48	8.28	8.19	3.22	8.29	8.57	8.14	8.21
22 MINNESOTA	8.51	8.33	8.28	3.54	8.54	8.55	8.11	8.19
23 MISSISSIPPI	2.51	8.25	8.68	2.75	8.37	8.46	8.11	8.19
24 MISSOURI	8.46	8.31	8.83	3.25	8.49	8.45	8.89	8.15
25 MONTANA	8.38	8.79	8.32	6.42	1.34	8.48	8.89	8.15
26 NEBRASKA	8.68	8.47	8.44	4.99	2.59	8.67	8.12	8.21
27 NEVADA	8.24	1.11	8.16	13.25	1.11	8.38	8.87	8.11
28 NEW HAMPSHIRE	8.23	8.13	8.11	1.99	8.28	5.76	8.88	8.14
29 NEW JERSEY	8.34	8.16	8.15	2.78	8.25	8.88	8.18	8.38
30 NEW MEXICO	8.56	1.86	8.32	11.39	1.91	8.46	8.88	8.14
31 NEW YORK	8.45	8.28	8.18	2.98	8.29	1.11	8.16	8.28
32 NORTH CAROLINA	8.58	8.18	8.21	2.92	8.28	8.56	8.14	8.24
33 NORTH DAKOTA	8.51	8.33	8.33	3.88	8.78	8.55	8.11	8.28
34 OHIO	8.42	8.28	8.19	3.83	8.29	8.55	8.14	8.22
35 OKLAHOMA	8.45	8.38	1.84	3.38	8.88	8.48	8.11	8.17
36 OREGON	8.25	8.38	8.14	9.88	8.48	8.44	8.88	8.14
37 PENNSYLVANIA	8.38	8.16	8.14	2.61	8.24	8.67	8.16	8.27
38 RHODE ISLAND	8.27	8.15	8.13	2.44	8.33	4.95	8.11	8.17
39 SOUTH CAROLINA	8.59	8.16	8.24	2.68	8.23	8.55	8.13	8.25
40 SOUTH DAKOTA	8.55	8.37	8.38	4.18	1.28	8.56	8.11	8.19
41 TENNESSEE	2.58	8.28	8.78	2.66	8.29	8.48	8.12	8.22
42 TEXAS	8.65	8.98	8.68	4.83	1.28	8.67	8.13	8.28
43 UTAH	8.38	1.77	8.22	7.99	1.68	8.53	8.89	8.15
44 VERMONT	8.26	8.14	8.12	2.22	8.28	2.85	8.89	8.16
45 VIRGINIA	8.47	8.15	8.16	2.48	8.23	8.49	8.38	8.88
46 WASHINGTON	8.28	8.29	8.12	8.29	8.48	8.38	8.87	8.11
47 WEST VIRGINIA	8.53	8.17	8.19	2.84	8.25	8.52	8.22	8.42
48 WISCONSIN	8.46	8.22	8.21	2.95	8.36	8.53	8.18	8.18
49 WYOMING	8.46	8.68	8.35	8.86	2.51	8.53	8.18	8.18
50 ALASKA	8.18	8.24	8.18	11.33	8.33	8.39	8.87	8.11
51 HAWAII	8.21	8.34	8.12	13.12	8.32	8.39	8.88	8.11
52 TOTAL	1.18	8.71	8.64	12.17	1.12	1.76	8.28	8.45

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	2.87	1.45	0.87	1.65	0.63	0.36	0.32	0.67
2 ARIZONA	0.67	0.41	0.41	1.69	0.66	0.45	1.14	0.29
3 ARKANSAS	0.90	0.58	0.10	1.87	0.71	0.42	1.22	0.66
4 CALIFORNIA	0.53	0.33	0.31	1.51	0.57	0.27	0.26	0.22
5 COLORADO	0.60	0.36	0.35	1.75	0.66	0.52	2.22	0.29
6 CONNECTICUT	0.78	0.46	0.07	1.76	0.67	0.33	0.29	0.30
7 DELAWARE	1.36	0.80	0.10	2.17	0.86	0.43	0.37	0.48
8 DISTRICT OF COLUMBIA	1.15	0.78	0.06	1.66	0.64	0.36	0.29	0.46
9 FLORIDA	68.69	1.48	0.06	1.82	0.73	0.41	0.26	0.48
10 GEORGIA	2.50	66.19	0.07	1.65	0.63	0.36	0.30	0.72
11 IDAHO	0.68	0.39	53.08	1.70	0.67	0.45	0.45	0.31
12 ILLINOIS	0.94	0.58	0.09	57.80	3.59	0.72	0.40	0.68
13 INDIANA	1.01	0.63	0.10	12.99	43.80	0.75	0.42	0.89
14 IOWA	0.97	0.58	0.15	3.82	1.51	50.56	0.81	0.51
15 KANSAS	0.87	0.52	0.16	2.49	0.97	0.99	51.45	0.47
16 KENTUCKY	1.00	0.64	0.09	2.40	0.94	0.43	0.34	63.85
17 LOUISIANA	1.76	0.90	0.13	2.64	1.01	0.57	0.58	0.67
18 MAINE	0.56	0.36	0.06	1.47	0.55	0.25	0.21	0.24
19 MARYLAND	1.10	0.64	0.07	1.63	0.63	0.35	0.29	0.39
20 MASSACHUSETTS	0.72	0.41	0.06	1.60	0.60	0.30	0.27	0.27
21 MICHIGAN	0.81	0.55	0.09	4.03	1.64	0.47	0.35	0.52
22 MINNESOTA	0.90	0.53	0.14	2.90	1.13	3.07	0.56	0.47
23 MISSISSIPPI	1.40	0.81	0.09	1.85	0.72	0.48	0.42	1.00
24 MISSOURI	0.75	0.47	0.12	3.25	1.18	1.00	1.04	0.76
25 MONTANA	0.76	0.45	1.06	2.15	0.86	0.66	0.56	0.36
26 NEBRASKA	1.09	0.60	0.19	2.92	1.15	1.55	3.06	0.54
27 NEVADA	0.49	0.31	1.23	1.73	0.71	0.43	0.41	0.23
28 NEW HAMPSHIRE	0.58	0.35	0.05	1.36	0.51	0.25	0.22	0.23
29 NEW JERSEY	0.88	0.52	0.07	1.93	0.75	0.31	0.27	0.32
30 NEW MEXICO	1.18	0.45	0.30	1.80	0.71	0.49	1.32	0.35
31 NEW YORK	0.92	0.56	0.08	2.05	0.78	0.39	0.33	0.44
32 NORTH CAROLINA	1.34	1.20	0.07	1.74	0.67	0.37	0.33	0.61
33 NORTH DAKOTA	0.97	0.57	0.15	2.79	1.12	1.45	0.82	0.49
34 OHIO	0.84	0.55	0.09	4.21	1.72	0.43	0.32	0.56
35 OKLAHOMA	0.88	0.53	0.13	2.34	0.92	0.61	1.61	0.40
36 OREGON	0.57	0.33	0.45	1.58	0.60	0.30	0.31	0.24
37 PENNSYLVANIA	0.76	0.46	0.06	1.90	0.74	0.30	0.25	0.30
38 RHODE ISLAND	0.67	0.41	0.06	1.61	0.61	0.29	0.25	0.28
39 SOUTH CAROLINA	1.38	1.86	0.07	1.65	0.64	0.35	0.29	0.51
40 SOUTH DAKOTA	0.93	0.53	0.17	2.92	1.16	1.88	1.12	0.48
41 TENNESSEE	1.27	1.18	0.08	1.92	0.76	0.42	0.36	1.91
42 TEXAS	1.32	0.70	0.14	2.33	0.91	0.52	0.72	0.48
43 UTAH	0.64	0.38	1.43	1.73	0.66	0.40	0.45	0.28
44 VERMONT	0.64	0.40	0.06	1.43	0.54	0.27	0.22	0.25
45 VIRGINIA	1.25	1.01	0.07	1.53	0.58	0.35	0.29	0.64
46 WASHINGTON	0.47	0.29	0.42	1.37	0.52	0.29	0.25	0.20
47 WEST VIRGINIA	1.18	1.24	0.07	2.06	0.83	0.41	0.32	0.67
48 WISCONSIN	0.99	0.56	0.11	4.01	1.56	0.74	0.38	0.45
49 WYOMING	0.84	0.51	2.00	2.85	1.15	1.08	0.89	0.43
50 ALASKA	0.42	0.27	0.20	1.22	0.44	0.22	0.21	0.18
51 HAWAII	0.47	0.30	0.24	1.46	0.57	0.29	0.25	0.20
52 TOTAL	2.66	1.59	0.33	5.78	2.01	1.27	1.07	1.18

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.81	0.09	0.61	0.73	1.19	0.50	1.76	0.69
2 ARIZONA	0.56	0.10	0.56	0.82	1.19	0.61	0.17	0.89
3 ARKANSAS	2.42	0.09	0.56	0.70	1.27	0.57	0.44	2.28
4 CALIFORNIA	0.30	0.08	0.46	0.67	1.09	0.38	0.12	0.54
5 COLORADO	0.52	0.09	0.49	0.73	1.13	0.63	0.17	0.95
6 CONNECTICUT	0.31	0.64	0.66	9.73	1.29	0.47	0.15	0.67
7 DELAWARE	0.47	0.16	6.04	1.18	1.63	0.61	0.26	0.78
8 DISTRICT OF COLUMBIA	0.40	0.12	7.79	0.89	1.26	0.51	0.24	0.61
9 FLORIDA	0.72	0.12	0.75	0.87	1.37	0.58	0.28	0.57
10 GEORGIA	0.48	0.10	0.79	0.81	1.21	0.50	0.31	0.64
11 IDAHO	0.51	0.11	0.50	0.79	1.21	0.58	0.17	0.74
12 ILLINOIS	0.48	0.12	0.74	0.92	3.19	0.83	0.26	1.11
13 INDIANA	0.51	0.13	0.80	0.94	4.11	0.84	0.28	1.30
14 IOWA	0.62	0.15	0.76	1.07	1.88	1.93	0.33	2.89
15 KANSAS	0.73	0.13	0.69	0.88	1.59	1.11	0.37	3.03
16 KENTUCKY	0.66	0.11	0.67	0.80	1.63	0.60	0.45	1.15
17 LOUISIANA	47.80	0.14	0.92	1.21	1.80	0.73	1.21	1.14
18 MAINE	0.25	69.54	0.57	3.05	1.03	0.36	0.11	0.48
19 MARYLAND	0.36	0.12	65.14	0.90	1.20	0.48	0.21	0.63
20 MASSACHUSETTS	0.29	0.74	0.61	61.85	1.17	0.44	0.14	0.62
21 MICHIGAN	0.38	0.11	0.84	0.94	57.45	0.76	0.21	0.81
22 MINNESOTA	0.56	0.12	0.68	0.93	2.02	54.10	0.29	2.07
23 MISSISSIPPI	2.87	0.11	0.71	0.78	1.33	0.64	50.34	1.12
24 MISSOURI	0.62	0.09	0.57	0.74	1.43	0.98	0.30	61.63
25 MONTANA	0.58	0.11	0.56	0.81	1.36	0.92	0.23	0.93
26 NEBRASKA	0.78	0.17	0.77	1.11	1.82	1.46	0.41	2.29
27 NEVADA	0.36	0.08	0.42	0.63	1.26	0.58	0.13	0.77
28 NEW HAMPSHIRE	0.25	0.79	0.53	10.62	0.99	0.37	0.12	0.50
29 NEW JERSEY	0.33	0.20	1.15	1.37	1.80	0.47	0.16	0.58
30 NEW MEXICO	0.66	0.10	0.52	0.76	1.16	0.63	0.22	1.16
31 NEW YORK	0.40	0.19	1.00	1.83	1.52	0.55	0.21	0.71
32 NORTH CAROLINA	0.44	0.13	0.90	0.93	1.34	0.53	0.25	0.68
33 NORTH DAKOTA	0.56	0.13	0.69	0.96	1.82	3.09	0.29	1.65
34 OHIO	0.41	0.12	0.89	0.92	6.66	0.68	0.21	0.74
35 OKLAHOMA	1.22	0.10	0.65	0.79	1.48	0.77	0.27	1.86
36 OREGON	0.31	0.09	0.49	0.72	1.12	0.40	0.12	0.55
37 PENNSYLVANIA	0.31	0.16	1.05	1.15	1.70	0.43	0.15	0.55
38 RHODE ISLAND	0.27	0.62	0.70	9.07	1.18	0.43	0.14	0.57
39 SOUTH CAROLINA	0.44	0.12	0.82	0.93	1.17	0.47	0.31	0.67
40 SOUTH DAKOTA	0.63	0.14	0.68	0.95	1.83	2.33	0.38	1.90
41 TENNESSEE	1.20	0.10	0.73	0.79	1.38	0.59	1.49	1.29
42 TEXAS	1.56	0.15	0.88	1.15	1.54	0.67	0.37	1.27
43 UTAH	0.49	0.11	0.55	0.84	1.19	0.55	0.16	0.81
44 VERMONT	0.27	1.79	0.59	3.72	1.05	0.37	0.13	0.48
45 VIRGINIA	0.36	0.11	2.03	0.82	1.17	0.50	0.22	0.64
46 WASHINGTON	0.27	0.07	0.42	0.62	0.97	0.36	0.10	0.50
47 WEST VIRGINIA	0.41	0.13	1.41	0.87	1.67	0.59	0.26	0.73
48 WISCONSIN	0.44	0.13	0.66	0.89	2.27	3.28	0.25	0.90
49 WYOMING	0.66	0.12	0.64	0.89	1.70	1.13	0.25	1.28
50 ALASKA	0.23	0.07	0.41	0.60	0.85	0.30	0.09	0.45
51 HAWAII	0.26	0.08	0.45	0.61	1.06	0.40	0.11	0.52
52 TOTAL	1.26	0.50	1.94	3.34	4.40	1.79	0.65	2.09

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.07	0.19	0.07	0.08	1.03	0.10	2.80	0.70
2 ARIZONA	0.43	0.34	1.41	0.09	1.09	2.14	2.86	0.43
3 ARKANSAS	0.11	0.23	0.10	0.08	0.99	0.19	2.63	0.62
4 CALIFORNIA	0.17	0.18	0.33	0.07	0.97	0.19	2.67	0.34
5 COLORADO	0.81	1.78	0.29	0.08	0.95	0.65	2.56	0.37
6 CONNECTICUT	0.07	0.17	0.07	1.11	1.65	0.09	5.41	0.46
7 DELAWARE	0.10	0.22	0.10	0.14	2.35	0.14	4.85	1.01
8 DISTRICT OF COLUMBIA	0.06	0.19	0.07	0.10	1.40	0.09	4.06	1.46
9 FLORIDA	0.06	0.16	0.06	0.10	1.39	0.08	3.69	0.97
10 GEORGIA	0.07	0.19	0.07	0.09	1.21	0.09	3.27	1.23
11 IDAHO	2.62	0.41	0.68	0.09	1.06	0.42	2.82	0.41
12 ILLINOIS	0.10	0.25	0.09	0.10	1.34	0.14	3.53	0.61
13 INDIANA	0.11	0.26	0.09	0.10	1.41	0.13	3.62	0.64
14 IOWA	0.17	0.95	0.13	0.12	1.35	0.23	3.55	0.64
15 KANSAS	0.18	0.99	0.14	0.09	1.18	0.40	3.06	0.55
16 KENTUCKY	0.08	0.21	0.09	0.09	1.11	0.12	2.97	1.21
17 LOUISIANA	0.13	0.28	0.12	0.14	1.75	0.26	3.96	0.89
18 MAINE	0.06	0.13	0.06	0.36	1.46	0.07	3.97	0.39
19 MARYLAND	0.07	0.19	0.07	0.10	1.61	0.10	4.01	0.91
20 MASSACHUSETTS	0.07	0.16	0.07	1.21	1.60	0.09	5.36	0.43
21 MICHIGAN	0.09	0.20	0.08	0.10	1.46	0.11	3.64	0.66
22 MINNESOTA	0.17	0.49	0.12	0.10	1.25	0.22	3.27	0.55
23 MISSISSIPPI	0.09	0.25	0.08	0.09	1.14	0.16	2.85	0.80
24 MISSOURI	0.13	0.50	0.11	0.08	1.01	0.20	2.65	0.48
25 MONTANA	52.00	0.56	0.39	0.09	1.11	0.43	2.86	0.47
26 NEBRASKA	0.24	43.77	0.17	0.12	1.39	0.45	3.67	0.67
27 NEVADA	0.39	0.57	54.94	0.07	0.97	0.28	2.56	0.32
28 NEW HAMPSHIRE	0.05	0.13	0.05	56.35	1.46	0.08	5.02	0.37
29 NEW JERSEY	0.07	0.17	0.07	0.15	54.19	0.09	9.05	0.62
30 NEW MEXICO	0.47	0.38	0.31	0.08	1.02	50.77	2.72	0.47
31 NEW YORK	0.08	0.20	0.08	0.20	4.74	0.11	61.25	0.65
32 NORTH CAROLINA	0.08	0.20	0.08	0.10	1.45	0.10	3.81	62.28
33 NORTH DAKOTA	0.44	0.82	0.13	0.11	1.27	0.21	3.27	0.61
34 OHIO	0.09	0.19	0.08	0.10	1.51	0.11	3.86	0.71
35 OKLAHOMA	0.14	0.38	0.13	0.08	1.12	0.33	2.96	0.57
36 OREGON	0.20	0.20	0.26	0.08	0.97	0.19	2.62	0.35
37 PENNSYLVANIA	0.07	0.15	0.07	0.12	5.23	0.09	7.44	0.54
38 RHODE ISLAND	0.10	0.21	0.06	1.04	1.54	0.08	5.19	0.44
39 SOUTH CAROLINA	0.07	0.17	0.07	0.10	1.33	0.09	3.49	1.63
40 SOUTH DAKOTA	0.51	3.30	0.14	0.11	1.22	0.30	3.18	0.57
41 TENNESSEE	0.08	0.22	0.08	0.09	1.11	0.11	2.92	1.89
42 TEXAS	0.14	0.31	0.13	0.12	1.55	0.68	3.75	0.82
43 UTAH	0.39	0.43	0.83	0.09	1.19	0.70	2.94	0.41
44 VERMONT	0.06	0.14	0.06	0.44	1.69	0.08	5.33	0.45
45 VIRGINIA	0.07	0.19	0.07	0.09	1.32	0.09	3.60	2.25
46 WASHINGTON	0.18	0.18	0.17	0.07	0.87	0.15	2.35	0.30
47 WEST VIRGINIA	0.07	0.20	0.07	0.10	1.53	0.10	3.67	1.19
48 WISCONSIN	0.13	0.27	0.09	0.10	1.23	0.14	3.28	0.56
49 WYOMING	1.55	1.85	0.32	0.10	1.20	0.38	3.17	0.54
50 ALASKA	0.16	0.18	0.15	0.06	0.78	0.11	2.15	0.27
51 HAWAII	0.14	0.14	0.19	0.07	0.83	0.17	2.27	0.31
52 TOTAL	0.34	0.56	0.27	0.34	3.88	0.42	11.45	1.75

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.07	1.49	0.33	0.22	1.45	0.11	0.39	0.07
2 ARIZONA	0.10	1.48	0.48	0.72	1.52	0.12	0.20	0.11
3 ARKANSAS	0.08	1.59	1.51	0.27	1.39	0.10	0.32	0.09
4 CALIFORNIA	0.06	1.34	0.26	1.33	1.37	0.10	0.16	0.07
5 COLORADO	0.14	1.39	0.64	0.59	1.35	0.11	0.18	0.20
6 CONNECTICUT	0.06	1.60	0.25	0.25	2.31	1.47	0.23	0.06
7 DELAWARE	0.09	2.02	0.35	0.35	5.08	0.19	0.44	0.09
8 DISTRICT OF COLUMBIA	0.07	1.54	0.24	0.21	2.33	0.14	0.51	0.07
9 FLORIDA	0.06	1.67	0.22	0.18	1.80	0.13	0.43	0.06
10 GEORGIA	0.07	1.53	0.26	0.23	1.77	0.12	0.70	0.07
11 IDAHO	0.16	1.52	0.42	2.05	1.53	0.12	0.19	0.18
12 ILLINOIS	0.09	3.98	0.37	0.30	1.95	0.14	0.28	0.10
13 INDIANA	0.10	5.19	0.39	0.31	2.00	0.14	0.30	0.11
14 IOWA	0.20	2.35	0.59	0.41	1.94	0.16	0.32	0.40
15 KANSAS	0.16	2.01	1.08	0.45	1.68	0.13	0.27	0.30
16 KENTUCKY	0.08	2.05	0.35	0.26	1.59	0.12	0.32	0.09
17 LOUISIANA	0.10	2.36	1.02	0.32	2.49	0.18	0.48	0.11
18 MAINE	0.04	1.32	0.19	0.19	2.09	0.47	0.18	0.05
19 MARYLAND	0.08	1.48	0.27	0.23	2.79	0.14	0.34	0.07
20 MASSACHUSETTS	0.06	1.46	0.23	0.22	2.23	1.60	0.23	0.06
21 MICHIGAN	0.08	7.72	0.31	0.30	2.11	0.14	0.25	0.08
22 MINNESOTA	0.45	2.53	0.48	0.34	1.79	0.14	0.26	0.42
23 MISSISSIPPI	0.09	1.70	0.53	0.25	1.64	0.12	0.44	0.10
24 MISSOURI	0.13	1.79	1.31	0.31	1.47	0.11	0.23	0.16
25 MONTANA	0.08	1.71	0.50	1.63	1.60	0.12	0.22	0.62
26 NEBRASKA	0.22	2.29	0.87	0.48	2.00	0.17	0.32	0.74
27 NEVADA	0.22	1.52	0.40	1.73	1.20	0.10	0.15	0.24
28 NEW HAMPSHIRE	0.04	1.23	0.19	0.17	1.98	1.63	0.20	0.05
29 NEW JERSEY	0.06	2.29	0.26	0.24	9.53	0.21	0.27	0.06
30 NEW MEXICO	0.10	1.45	0.79	0.96	1.43	0.11	0.22	0.12
31 NEW YORK	0.07	1.92	0.31	0.25	5.14	0.28	0.28	0.08
32 NORTH CAROLINA	0.07	1.68	0.30	0.27	2.17	0.14	2.29	0.07
33 NORTH DAKOTA	47.21	2.27	0.54	0.40	1.85	0.14	0.30	1.78
34 OHIO	0.07	57.03	0.31	0.28	2.28	0.14	0.26	0.08
35 OKLAHOMA	0.11	1.07	57.49	0.31	1.60	0.12	0.28	0.16
36 OREGON	0.06	1.44	0.31	61.91	1.38	0.11	0.16	0.07
37 PENNSYLVANIA	0.05	2.20	0.24	0.23	62.27	0.17	0.24	0.06
38 RHODE ISLAND	0.08	1.45	0.22	0.22	2.48	55.54	0.24	0.08
39 SOUTH CAROLINA	0.07	1.47	0.26	0.26	1.94	0.15	65.75	0.07
40 SOUTH DAKOTA	0.01	2.20	0.66	0.42	1.76	0.14	0.28	46.89
41 TENNESSEE	0.08	1.74	0.37	0.24	1.63	0.12	0.50	0.09
42 TEXAS	0.11	1.96	1.30	0.36	2.15	0.17	0.42	0.12
43 UTAH	0.16	1.47	0.45	0.71	1.67	0.12	0.19	0.17
44 VERMONT	0.05	1.31	0.21	0.20	2.24	0.56	0.21	0.05
45 VIRGINIA	0.07	1.47	0.25	0.23	2.09	0.13	0.83	0.07
46 WASHINGTON	0.06	1.22	0.22	1.36	1.22	0.09	0.14	0.07
47 WEST VIRGINIA	0.08	2.15	0.28	0.24	2.52	0.13	0.45	0.08
48 WISCONSIN	0.13	2.00	0.35	0.32	1.79	0.13	0.28	0.13
49 WYOMING	0.45	2.13	0.63	1.67	1.75	0.13	0.25	1.00
50 ALASKA	0.06	1.03	0.20	1.27	1.14	0.09	0.12	0.07
51 HAWAII	0.05	1.28	0.25	1.84	1.29	0.09	0.14	0.05
52 TOTAL	0.25	4.95	1.05	1.08	5.98	0.48	0.84	0.28

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	1.49	1.34	0.13	0.05	0.60	0.38	0.21	0.51
2 ARIZONA	0.38	2.39	2.90	0.06	0.50	1.51	0.19	0.53
3 ARKANSAS	1.05	3.63	0.16	0.05	0.56	0.44	0.19	0.60
4 CALIFORNIA	0.29	1.10	0.26	0.04	0.42	2.21	0.15	0.46
5 COLORADO	0.36	2.11	0.77	0.05	0.44	0.92	0.16	0.54
6 CONNECTICUT	0.37	1.07	0.11	0.35	0.58	0.45	0.21	0.53
7 DELAWARE	0.66	1.42	0.15	0.09	2.23	0.59	0.90	0.69
8 DISTRICT OF COLUMBIA	0.61	1.00	0.10	0.05	7.63	0.36	1.46	0.51
9 FLORIDA	0.62	1.02	0.09	0.06	0.79	0.32	0.25	0.61
10 GEORGIA	1.47	1.13	0.10	0.05	0.82	0.37	0.34	0.51
11 IDAHO	0.39	1.38	1.49	0.06	0.48	2.64	0.18	0.56
12 ILLINOIS	0.67	1.38	0.14	0.07	0.73	0.50	0.27	1.56
13 INDIANA	0.81	1.30	0.14	0.08	0.80	0.52	0.30	2.02
14 IOWA	0.65	1.90	0.22	0.10	0.73	0.66	0.27	1.17
15 KANSAS	0.60	2.33	0.25	0.07	0.64	0.72	0.24	0.87
16 KENTUCKY	1.91	1.32	0.13	0.06	1.19	0.44	0.39	0.67
17 LOUISIANA	0.87	6.11	0.21	0.08	0.89	0.57	0.33	0.70
18 MAINE	0.29	0.83	0.08	0.08	0.52	0.33	0.18	0.44
19 MARYLAND	0.54	1.13	0.10	0.06	2.36	0.39	0.91	0.51
20 MASSACHUSETTS	0.35	0.97	0.10	0.42	0.52	0.39	0.19	0.48
21 MICHIGAN	0.51	1.16	0.13	0.07	0.77	0.50	0.31	1.15
22 MINNESOTA	0.59	1.70	0.20	0.08	0.64	0.60	0.25	2.47
23 MISSISSIPPI	1.97	9.69	0.14	0.06	0.75	0.44	0.25	0.60
24 MISSOURI	1.05	2.02	0.18	0.05	0.54	0.54	0.20	1.19
25 MONTANA	0.45	1.60	0.60	0.06	0.52	2.22	0.20	0.79
26 NEBRASKA	0.69	2.33	0.33	0.09	0.73	0.79	0.28	1.04
27 NEVADA	0.31	1.60	1.11	0.04	0.40	2.13	0.15	0.59
28 NEW HAMPSHIRE	0.29	0.81	0.08	0.44	0.47	0.31	0.17	0.41
29 NEW JERSEY	0.43	1.05	0.11	0.12	0.97	0.41	0.35	0.58
30 NEW MEXICO	0.44	3.51	0.90	0.05	0.50	1.11	0.18	0.54
31 NEW YORK	0.53	1.34	0.13	0.12	0.95	0.43	0.32	0.62
32 NORTH CAROLINA	1.08	1.19	0.11	0.07	1.58	0.43	0.61	0.55
33 NORTH DAKOTA	0.60	1.68	0.26	0.08	0.68	0.73	0.26	1.31
34 OHIO	0.54	1.18	0.12	0.07	0.80	0.46	0.36	1.08
35 OKLAHOMA	0.51	4.96	0.21	0.05	0.63	0.52	0.22	0.73
36 OREGON	0.30	1.13	0.28	0.05	0.45	3.19	0.16	0.49
37 PENNSYLVANIA	0.39	1.00	0.10	0.09	0.91	0.39	0.33	0.56
38 RHODE ISLAND	0.34	0.93	0.14	0.34	0.66	0.38	0.24	0.49
39 SOUTH CAROLINA	0.71	1.17	0.10	0.06	1.05	0.42	0.38	0.51
40 SOUTH DAKOTA	0.62	1.99	0.32	0.08	0.65	0.68	0.24	1.19
41 TENNESSEE	58.99	2.05	0.12	0.05	1.26	0.42	0.28	0.59
42 TEXAS	0.66	53.82	0.42	0.07	0.88	0.65	0.29	0.60
43 UTAH	0.37	1.74	57.23	0.06	0.49	1.17	0.18	0.52
44 VERMONT	0.32	0.85	0.09	64.89	0.53	0.35	0.18	0.45
45 VIRGINIA	2.20	1.01	0.10	0.05	62.48	0.38	1.22	0.49
46 WASHINGTON	0.26	0.88	0.21	0.04	0.37	68.81	0.14	0.43
47 WEST VIRGINIA	4.63	1.15	0.11	0.06	1.70	0.41	57.73	0.62
48 WISCONSIN	0.53	1.35	0.15	0.07	0.66	0.56	0.25	58.44
49 WYOMING	0.56	1.90	0.85	0.07	0.62	1.20	0.31	0.97
50 ALASKA	0.23	0.89	0.17	0.03	0.35	2.58	0.13	0.36
51 HAWAII	0.25	1.09	0.10	0.04	0.42	2.96	0.15	0.47
52 TOTAL	1.37	3.81	0.49	0.24	1.74	2.02	0.73	2.13

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.04	0.03	0.09	1.44	100.00	142636.27	169.00	90.71
2 ARIZONA	0.18	0.09	0.20	2.46	100.00	159473.14	420.77	310.45
3 ARKANSAS	0.06	0.04	0.12	2.75	100.00	99135.34	200.49	130.86
4 CALIFORNIA	0.07	0.20	0.51	1.81	100.00	1351253.80	300.17	117.00
5 COLORADO	1.14	0.07	0.22	1.97	100.00	198438.99	413.85	274.94
6 CONNECTICUT	0.04	0.04	0.10	1.93	100.00	292315.13	430.67	278.89
7 DELAWARE	0.06	0.05	0.14	1.65	100.00	55100.78	459.17	289.09
8 DISTRICT OF COLUMBIA	0.04	0.03	0.08	0.82	100.00	84100.25	421.56	241.00
9 FLORIDA	0.03	0.03	0.07	1.42	100.00	327662.70	236.96	95.34
10 GEORGIA	0.04	0.03	0.09	1.74	100.00	208900.33	190.15	114.00
11 IDAHO	0.74	0.12	0.31	3.75	100.00	62596.15	364.46	276.65
12 ILLINOIS	0.06	0.04	0.12	3.27	100.00	1019801.65	392.94	249.19
13 INDIANA	0.06	0.04	0.11	3.88	100.00	522500.00	437.33	353.96
14 IOWA	0.11	0.05	0.17	4.93	100.00	307815.81	446.92	331.90
15 KANSAS	0.13	0.05	0.16	5.17	100.00	246300.43	444.54	323.28
16 KENTUCKY	0.05	0.04	0.12	1.71	100.00	166227.73	212.70	130.81
17 LOUISIANA	0.08	0.04	0.14	4.42	100.00	332958.97	390.00	287.10
18 MAINE	0.03	0.03	0.08	1.58	100.00	59007.11	239.38	135.69
19 MARYLAND	0.04	0.03	0.09	1.39	100.00	245456.50	292.91	177.09
20 MASSACHUSETTS	0.04	0.03	0.09	1.96	100.00	533120.01	402.66	254.86
21 MICHIGAN	0.05	0.04	0.10	2.68	100.00	790905.94	393.93	260.16
22 MINNESOTA	0.09	0.05	0.17	4.08	100.00	389214.85	445.84	318.67
23 MISSISSIPPI	0.05	0.03	0.11	3.59	100.00	153585.25	260.74	207.52
24 MISSOURI	0.08	0.04	0.12	2.33	100.00	309389.58	282.29	184.31
25 MONTANA	0.54	0.11	0.28	5.10	100.00	75954.92	433.41	327.64
26 NEBRASKA	0.23	0.06	0.21	5.64	100.00	148001.66	403.27	312.83
27 NEVADA	0.26	0.19	0.48	0.86	100.00	42276.72	434.72	150.67
28 NEW HAMPSHIRE	0.03	0.03	0.07	1.50	100.00	53914.38	334.87	229.83
29 NEW JERSEY	0.04	0.03	0.10	2.47	100.00	677534.50	413.51	295.41
30 NEW MEXICO	0.16	0.08	0.23	2.39	100.00	90017.41	365.18	274.60
31 NEW YORK	0.05	0.03	0.09	2.21	100.00	2072569.23	468.48	276.09
32 NORTH CAROLINA	0.04	0.03	0.10	2.57	100.00	273875.72	228.85	139.60
33 NORTH DAKOTA	0.16	0.05	0.17	0.52	100.00	69246.61	429.44	341.54
34 OHIO	0.05	0.04	0.10	2.95	100.00	820065.53	320.03	222.42
35 OKLAHOMA	0.09	0.04	0.14	2.86	100.00	191209.10	313.33	209.23
36 OREGON	0.10	0.34	0.06	2.46	100.00	156075.85	337.10	210.35
37 PENNSYLVANIA	0.04	0.03	0.09	2.06	100.00	867522.82	303.73	187.90
38 RHODE ISLAND	0.05	0.03	0.09	1.64	100.00	82497.78	369.95	242.30
39 SOUTH CAROLINA	0.04	0.03	0.10	1.99	100.00	111479.55	178.00	100.10
40 SOUTH DAKOTA	0.33	0.06	0.18	5.45	100.00	70357.02	442.70	333.78
41 TENNESSEE	0.05	0.03	0.10	2.09	100.00	213001.46	227.38	151.66
42 TEXAS	0.09	0.05	0.14	4.90	100.00	832040.62	325.71	224.17
43 UTAH	0.51	0.10	0.31	2.06	100.00	86060.93	354.52	224.00
44 VERMONT	0.03	0.03	0.09	1.68	100.00	31712.77	313.21	195.82
45 VIRGINIA	0.04	0.03	0.08	2.55	100.00	230256.96	215.09	141.28
46 WASHINGTON	0.08	0.30	0.74	2.12	100.00	232320.65	313.84	173.62
47 WEST VIRGINIA	0.04	0.03	0.10	2.57	100.00	127387.91	281.05	198.48
48 WISCONSIN	0.06	0.04	0.13	3.40	100.00	396045.67	389.62	274.83
49 WYOMING	42.96	0.09	0.25	2.99	100.00	45431.57	536.07	403.29
50 ALASKA	0.06	66.02	0.77	1.66	100.00	17319.29	281.61	141.23
51 HAWAII	0.06	0.45	61.67	1.19	100.00	64737.47	378.58	190.18
52 TOTAL	0.17	0.15	0.44	2.63	100.00	16145778.87	342.41	215.76

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 EXCESS OVER FAIR SHARE
1 ALABAMA	68.91	9.38	33.10	17.77	13.50	1.84	193928.74	-75866.97
2 ARIZONA	94.59	15.74	49.85	36.78	11.21	1.86	128855.29	7702.95
3 ARKANSAS	64.66	12.96	39.53	24.81	12.26	2.46	108179.25	-43820.58
4 CALIFORNIA	158.74	32.36	26.75	10.16	13.78	2.81	1262594.60	-139048.43
5 COLORADO	121.03	17.88	42.50	28.23	12.43	1.84	188142.38	34863.89
6 CONNECTICUT	139.57	12.21	43.54	28.20	14.11	1.23	337798.09	120826.72
7 DELAWARE	147.70	22.37	49.88	31.41	16.05	2.43	58751.90	20392.32
8 DISTRICT OF COLUMBIA	130.67	49.88	46.78	26.74	14.50	5.54	89475.51	25702.71
9 FLORIDA	95.40	46.22	31.31	12.60	12.60	6.11	364263.84	-77750.39
10 GEORGIA	73.94	10.21	33.81	19.45	12.62	1.74	237728.73	-99276.16
11 IDAHO	71.39	16.42	46.92	35.61	9.19	2.11	61690.13	6787.99
12 ILLINOIS	118.21	25.54	42.20	26.76	12.69	2.74	957092.23	127406.50
13 INDIANA	73.66	9.71	56.20	45.49	9.47	1.25	412273.07	30355.51
14 IOWA	101.38	13.65	49.44	36.72	11.22	1.51	204119.16	-16048.84
15 KANSAS	108.08	13.19	48.55	35.31	11.80	1.44	176746.10	-427.21
16 KENTUCKY	73.15	8.74	36.15	22.23	12.43	1.49	187116.24	-62700.52
17 LOUISIANA	89.27	13.62	52.20	38.43	11.95	1.82	209138.09	-63774.33
18 MAINE	87.37	16.32	30.46	17.27	11.12	2.08	67579.51	-11217.46
19 MARYLAND	100.65	15.17	34.86	21.08	11.98	1.81	333129.26	65251.53
20 MASSACHUSETTS	131.67	16.13	38.15	24.15	12.47	1.53	497698.51	74464.48
21 MICHIGAN	119.85	13.91	42.55	28.10	12.94	1.50	725381.67	83577.96
22 MINNESOTA	115.54	11.62	45.90	32.81	11.90	1.20	272644.71	-6421.23
23 MISSISSIPPI	52.74	8.48	49.66	38.35	9.75	1.57	107444.72	-75242.77
24 MISSOURI	88.52	9.46	38.37	25.05	12.03	1.29	356015.25	5664.43
25 MONTANA	87.98	17.79	48.00	36.29	9.74	1.97	55122.22	-898.74
26 NEBRASKA	79.79	10.65	56.23	43.62	11.13	1.49	112332.23	-4984.15
27 NEVADA	92.51	191.54	45.06	15.62	9.59	19.85	57709.76	26622.51
28 NEW HAMPSHIRE	77.44	27.60	43.65	29.96	10.10	3.60	70055.71	18589.94
29 NEW JERSEY	101.49	16.61	45.81	32.72	11.24	1.84	780257.61	256489.53
30 NEW MEXICO	78.12	12.46	49.23	37.02	10.53	1.68	77923.24	-873.73
31 NEW YORK	157.87	34.52	38.75	22.84	13.06	2.86	1390363.24	-23826.57
32 NORTH CAROLINA	80.31	8.94	37.72	23.01	13.24	1.47	263174.10	-119382.79
33 NORTH DAKOTA	75.44	12.46	52.79	41.99	9.27	1.53	38987.48	-12558.20
34 OHIO	94.93	10.67	42.17	28.60	12.21	1.37	891779.88	92621.99
35 OKLAHOMA	92.65	11.45	42.51	28.39	12.57	1.55	169624.95	-25449.49
36 OREGON	104.84	13.91	38.09	24.67	11.84	1.57	188005.69	40001.64
37 PENNSYLVANIA	104.53	11.30	37.73	23.34	12.98	1.40	1005751.01	92713.11
38 RHODE ISLAND	100.75	26.90	44.46	29.12	12.11	3.23	94528.08	23243.20
39 SOUTH CAROLINA	60.49	9.49	34.25	20.79	11.63	1.82	130217.10	-69892.04
40 SOUTH DAKOTA	88.43	20.49	53.11	40.04	10.61	2.46	45791.71	-10788.67
41 TENNESSEE	66.89	8.84	41.01	27.36	12.06	1.59	252953.47	-46491.00
42 TEXAS	89.33	12.21	46.18	31.78	12.67	1.73	582274.53	-235104.16
43 UTAH	112.65	17.07	42.77	27.12	13.59	2.06	83848.83	6250.60
44 VERMONT	101.23	16.16	35.11	21.95	11.35	1.81	39097.56	6731.66
45 VIRGINIA	67.02	6.80	37.52	24.65	11.69	1.19	326593.11	-15606.30
46 WASHINGTON	121.78	18.45	31.19	17.25	12.10	1.83	309009.50	72378.85
47 WEST VIRGINIA	72.75	9.83	42.27	29.85	10.94	1.48	122197.27	-22690.06
48 WISCONSIN	103.43	11.36	41.56	29.32	11.03	1.21	311459.13	-13478.47
49 WYOMING	101.83	30.94	57.04	42.91	10.84	3.29	33207.59	6116.14
50 ALASKA	119.06	21.33	33.98	17.04	14.37	2.57	27945.45	8286.16
51 HAWAII	122.94	65.47	38.33	19.26	12.45	6.63	75399.16	20736.76
52 TOTAL	107.89	18.76	39.61	24.96	12.48	2.17	15073396.59	0.00

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	65 IMPORTED PER FAMILY	66 IMPORTED VIA TRADE	67 IMPORTED VIA FG-FD	68 IMPORTED VIA TOURISM	69 % IMPORTED OF TAX PAID	70 % IMPORTED VIA TRADE	71 % IMPORTED VIA FG-FD	72 % IMPORTED VIA TOURISM
1 ALABAMA	229.77	156.89	59.33	13.56	40.22	27.46	10.38	2.37
2 ARIZONA	339.99	229.29	89.71	20.99	44.54	30.04	11.75	2.75
3 ARKANSAS	227.51	161.58	51.69	14.24	41.63	29.57	9.46	2.61
4 CALIFORNIA	207.95	138.96	137.89	11.10	25.44	12.28	12.18	0.98
5 COLORADO	392.37	267.18	105.02	20.17	41.20	28.06	11.03	2.12
6 CONNECTICUT	497.68	312.40	163.00	22.19	47.12	29.58	15.44	2.10
7 DELAWARE	489.60	295.82	171.43	22.35	51.49	31.11	10.03	2.35
8 DISTRICT OF COLUMBIA	448.50	273.26	157.33	17.90	48.32	29.44	16.95	1.93
9 FLORIDA	263.43	165.45	83.38	14.61	33.63	21.12	10.64	1.07
10 GEORGIA	225.50	141.00	69.71	14.70	36.76	23.00	11.37	2.40
11 IDAHO	359.19	221.32	72.95	64.91	46.56	28.69	9.46	8.41
12 ILLINOIS	368.75	213.46	139.60	15.69	40.65	23.53	15.39	1.73
13 INDIANA	345.07	218.24	106.02	20.81	50.31	31.82	15.46	3.03
14 IOWA	296.36	193.91	82.79	19.66	39.34	25.74	10.99	2.61
15 KANSAS	318.89	210.19	92.64	16.06	40.37	26.61	11.73	2.03
16 KENTUCKY	239.43	161.27	63.88	14.29	38.92	26.21	10.38	2.32
17 LOUISIANA	244.96	160.86	69.71	14.39	40.69	26.72	11.58	2.39
18 MAINE	274.16	101.90	71.89	20.37	33.41	22.16	8.76	2.48
19 MARYLAND	397.53	239.98	135.52	22.03	42.07	25.40	14.34	2.33
20 MASSACHUSETTS	375.91	232.25	126.80	16.85	36.54	22.50	12.33	1.64
21 MICHIGAN	361.29	220.16	122.01	19.12	40.45	24.65	13.66	2.14
22 MINNESOTA	312.31	199.14	92.66	20.50	37.28	23.77	11.06	2.45
23 MISSISSIPPI	100.00	134.41	40.23	13.37	40.83	29.19	8.74	2.90
24 MISSOURI	324.83	203.30	104.95	16.59	41.74	26.12	13.49	2.13
25 MONTANA	314.53	218.53	78.42	17.59	40.12	27.87	10.00	2.24
26 NEBRASKA	306.00	199.48	89.34	17.26	49.37	32.17	14.41	2.78
27 NEVADA	593.42	353.64	162.54	77.24	52.02	31.48	14.47	6.88
28 NEW HAMPSHIRE	435.13	308.88	102.82	23.43	50.17	35.61	11.85	2.70
29 NEW JERSEY	476.20	288.07	140.76	47.37	49.32	29.84	14.58	4.91
30 NEW MEXICO	316.12	224.23	74.28	17.61	45.64	32.37	10.72	2.54
31 NEW YORK	314.28	157.23	146.06	10.99	29.00	14.91	13.85	1.04
32 NORTH CAROLINA	219.91	143.37	62.34	14.20	36.79	23.98	10.43	2.37
33 NORTH DAKOTA	241.78	162.50	62.18	17.10	38.63	25.97	9.94	2.73
34 OHIO	356.71	221.95	115.90	10.86	44.23	27.52	14.37	2.34
35 OKLAHOMA	277.96	185.60	75.80	16.56	39.61	26.45	10.00	2.36
36 OREGON	406.06	230.52	107.71	67.84	42.56	24.16	11.29	7.11
37 PENNSYLVANIA	352.12	226.01	110.14	15.97	41.26	26.48	12.91	1.87
38 RHODE ISLAND	423.89	292.48	109.70	21.72	47.84	33.01	12.38	2.45
39 SOUTH CAROLINA	200.01	141.09	52.45	14.48	37.83	25.66	9.54	2.63
40 SOUTH DAKOTA	258.71	182.36	60.05	16.30	39.83	28.00	9.25	2.51
41 TENNESSEE	270.03	187.27	68.44	14.32	45.23	31.36	11.46	2.40
42 TEXAS	227.72	128.28	87.24	12.20	37.50	21.12	14.37	2.01
43 UTAH	345.41	241.30	84.93	19.19	42.13	29.43	10.36	2.34
44 VERMONT	386.15	289.46	73.79	22.90	40.01	30.00	7.65	2.37
45 VIRGINIA	305.00	197.98	86.04	21.07	46.00	29.85	12.97	3.18
46 WASHINGTON	417.44	233.60	118.33	65.51	37.61	21.05	10.66	5.90
47 WEST VIRGINIA	269.60	179.92	70.69	18.99	41.26	27.53	10.82	2.91
48 WISCONSIN	306.40	186.45	99.32	20.63	35.87	21.83	11.63	2.41
49 WYOMING	391.83	269.06	105.08	17.70	49.25	33.82	13.21	2.22
50 ALASKA	454.40	258.40	118.18	77.82	45.37	25.00	11.00	7.77
51 HAWAII	440.93	262.76	109.23	68.94	41.99	25.02	10.40	6.57
52 TOTAL	319.66	193.02	107.89	18.76	37.97	22.93	12.82	2.23

TABLE 3-1
PERCENTAGE DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES

	73 NET EXPORTED PER FAMILY	74 NET EXPORTED	75 % EXPORTED VIA SLG-FD
1 ALABAMA	-68.77	-51292.47	8.77
2 ARIZONA	88.79	38617.85	1.54
3 ARKANSAS	-19.82	-9843.91	1.81
4 CALIFORNIA	28.22	88659.19	8.51
5 COLORADO	21.47	18296.62	1.25
6 CONNECTICUT	-67.81	-45482.96	1.25
7 DELAWARE	-38.43	-3651.12	1.31
8 DISTRICT OF COLUMBIA	-26.94	-5375.27	8.61
9 FLORIDA	-26.47	-36681.15	8.51
10 GEORGIA	-27.34	-28828.48	8.86
11 IDAHO	5.28	986.82	1.55
12 ILLINOIS	24.19	62789.42	1.26
13 INDIANA	92.26	118227.81	1.87
14 IOWA	158.56	183696.65	1.81
15 KANSAS	125.65	69642.33	1.49
16 KENTUCKY	-26.73	-28888.51	8.85
17 LOUISIANA	145.83	123828.88	1.94
18 MAINE	-34.78	-8572.48	8.86
19 MARYLAND	-184.62	-87672.75	8.74
20 MASSACHUSETTS	26.75	35421.51	1.87
21 MICHIGAN	32.64	65524.27	1.29
22 MINNESOTA	133.53	116578.14	1.67
23 MISSISSIPPI	88.74	46148.53	1.58
24 MISSOURI	-42.54	-46625.67	1.11
25 MONTANA	118.87	28832.78	1.54
26 NEBRASKA	97.19	35669.43	2.89
27 NEVADA	-158.69	-15433.84	8.62
28 NEW HAMPSHIRE	-188.26	-16141.33	1.19
29 NEW JERSEY	-62.69	-182723.12	1.44
30 NEW MEXICO	49.86	12894.17	1.75
31 NEW YORK	154.21	682285.99	8.92
32 NORTH CAROLINA	8.94	18781.62	1.89
33 NORTH DAKOTA	187.65	38259.13	1.81
34 OHIO	-28.69	-71714.35	1.26
35 OKLAHOMA	35.37	21584.15	1.26
36 OREGON	-68.96	-31929.84	1.28
37 PENNSYLVANIA	-48.39	-138228.19	1.85
38 RHODE ISLAND	-53.95	-12838.38	1.29
39 SOUTH CAROLINA	-29.93	-18737.54	1.82
40 SOUTH DAKOTA	183.98	32565.31	2.84
41 TENNESSEE	-42.65	-39952.88	1.12
42 TEXAS	97.99	258566.89	1.68
43 UTAH	9.11	2212.18	1.29
44 VERMONT	-72.94	-7384.79	1.86
45 VIRGINIA	-89.99	-96336.15	8.96
46 WASHINGTON	-183.68	-76688.85	8.88
47 WEST VIRGINIA	11.45	5198.64	1.28
48 WISCONSIN	83.21	84586.54	1.58
49 WYOMING	144.24	12223.97	2.14
50 ALASKA	-172.78	-18626.16	8.83
51 HAWAII	-62.35	-18661.69	8.98
52 TOTAL	22.74	1872382.28	1.12

bears of the taxes levied in each of the 51 states. For example, column 1 shows that Alabama bears 66.9 percent of the SLG taxes levied in Alabama, 0.3 percent of the SLG taxes levied in Arizona, 0.5 percent of the SLG taxes levied in Arkansas, and 1.2 percent of total SLG taxes levied in the United States.

The total amount of SLG taxes exported by each state is shown in column 54; the total amount imported is shown in column 63. These figures and those in columns 64 and 74 are in thousands of dollars; all other dollar amounts shown in Table 3-1 are in whole dollars. The amounts shown in columns 54 and 63 are divided by the number of four-person families * in each of the states in order to present in columns 55 and 65 a rough idea of what the financial impact of tax exportation and importation is on the average family. A total of \$15,073,397,000 in SLG taxes is imported by the 51 states, an average of \$320 for every four persons in the United States. This per-family-of-four amount imported ranges from a high of \$593 in Nevada to a low of \$188 in Mississippi. If an equitable distribution of imported taxes were believed to be an equal per-capita distribution, Nevada would be paying \$273 per family (\$593 minus \$320), or a total of \$26.6 million (see column 64), more than its fair share. Mississippi, on

* The number of four-person families in each state is arrived at by assuming that all individuals in each state are members of four-person families and then by dividing each state's total population by four.

the other hand, would be paying \$132 per family (\$320 minus \$188), or a total of \$75.2 million, less than its fair share. The largest underpayments (the difference between actual and fair share) would be \$235 million by Texas and \$139 million by California. The largest overpayments would be \$256 million by New Jersey, \$127 million by Illinois, and \$121 million by Connecticut. Except for Texas, California and Florida, the states that would make the largest underpayments are southern states. The states that would make the largest overpayments are eastern industrial states.

The total percentage of SLG taxes exported by each state is shown in column 59; the total percentage imported is shown in column 69. The importation percentages are based upon the total SLG tax burden in each state. For instance, of all SLG taxes borne by residents of Alabama, including those imported from other states and those levied in Alabama and not exported, 40 percent is imported. Nationally, 38 percent is imported. Column 69 shows that in many states the residents are paying almost as much of other states' taxes as of their own, and that in Delaware, Indiana, Nevada and New Hampshire the residents are actually paying more for out-of-state taxes than for in-state taxes.

As previously discussed, the exportation and importation of taxes calculated in this study result from trade, the

shifting of taxes to federal government final demand (FG-FD), tourism, and commutation. * The amounts of taxes exported and imported by a family of four through trade, FG-FD, and tourism are presented in columns 56-58 and 66-68.

Trade to FG-FD is included with the federal offset to FG-FD, because the separation of these figures would have required a much greater expenditure of resources than would have been justified by the slight improvement in accuracy. Therefore, the trade figures are somewhat understated, and the FG-FD figures, insofar as they represent the federal offset, are overstated by the same amounts. The shifting of taxes through commutation is relatively insignificant and is included in the tourism figures.

The total exportation and importation percentages also are broken into their component parts of trade, FG-FD, and tourism (see columns 60-62 and 70-72). These figures suggest that over 60 percent of tax exportation and importation is due to interstate trade, while a little over 30 percent is from FG-FD and a little over 5 percent is from tourism.

* As explained in Chapters I and II, taxes are exported through trade as a result of businesses shifting taxes forward to consumers in the form of higher prices, and taxes are exported to the federal government as a result of the deductibility of SLG taxes from federal income-tax liability. The exportation of taxes to the federal government is referred to in this study as the shifting of taxes to federal government final demand or as the federal offset.

However, the proportions vary considerably among the states due to differing degrees of reliance on the various SLG taxes and to the fact that the exportability of the various taxes is quite different. For example, Alabama relies much less than most other states on the property tax, which is exported primarily through trade (see Table H-5), and much more on the sales tax, which is exported primarily through FG-FD (see Table H-1). This results in trade being less significant as a means of tax exportation in Alabama than in the average state.

The other major factor influencing the relative importance of trade is the extent to which a state is self-sufficient. As the percentage of locally produced goods and services that are locally consumed increases, the opportunity to export taxes through trade decreases. And, of course, the more that local production is able to meet local demand, the less the need to import goods and services - and the accompanying SLG taxes. For instance, California, which is a relatively self-sufficient state, is a large exporter and importer of goods and services, but, as a percentage of its total production and consumption, its trade is much less than most other states. Consequently, trade is much less important to California than to most other states as a means of tax exportation and importation.

The trading patterns in the United States are such that generally the percentage of taxes exported through trade by the less-industrial states is lower than the national average, while the percentage imported through trade is higher than the national average. The reverse is common in the agricultural, mineral-rich, and more-industrial states. But other factors, such as differing emphasis on the various SLG taxes, can change this pattern.

The amounts of taxes exported and imported through FG-FD are primarily a function of per-capita income. Note in columns 57 and 67 that the amounts are higher in the high-income states and lower in the low-income states. Note also that there is some redistribution of income from the high-income states to the low-income states. For instance, Alabama exports \$69 per family to FG-FD, while importing only \$59 per family. Connecticut, on the other hand, exports \$140 per family, while importing \$163 per family.

Column 74 of Table 3-1 shows the amounts of income transfers, that is, the net amounts of exported taxes, caused by the interstate shifting of taxes. The largest net positive transfer of income occurs in New York. New York exports \$2,073 million of its SLG taxes while importing only \$1,390 million of SLG taxes from other states, a net annual transfer

of wealth from other states to New York of \$682 million. The largest net negative transfer of income occurs in Pennsylvania, which loses \$138 million of its wealth due to the interstate shifting of SLG taxes. When these net exportation figures are adjusted for population, as shown in column 73, New York still receives a large net in-transfer of income, but the states gaining the most wealth per capita are North Dakota and South Dakota. The states losing the most wealth per capita are Alaska and Nevada.

It should be reemphasized at this point that all of the figures discussed in this chapter are for 1962. If current data were used, the numbers would be considerably larger and the distributions would be different. It also should be noted that the aggregate numbers in Table 3-1 may hide the detail needed for certain policy questions, particularly those likely to arise at the state and local levels. For instance, although severance taxes contribute very little to national tax-exportation figures, they are quite significant in some states, as is pointed out later in this chapter. The exportation and importation figures for each individual SLG tax, that is, the underlying data for Table 3-1, are shown in Appendix H.

Table 3-2 presents in dollars the same information shown in percentages in the first 53 columns of Table 3-1. Because the percentage distributions shown in Table 3-1 add to 100 percent for each state, regardless of the dollar amount of taxes

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	1	2	3	4	5	6	7	8
	ALABAMA	ARIZONA	ARKANSAS	CALIFORNIA	COLORADO	CONNECTICUT	DELAWARE	DISTRICT OF COLUMBIA
1 ALABAMA	288262	825	1147	11817	1148	1973	432	717
2 ARIZONA	1849	168447	818	32861	8453	1581	287	481
3 ARKANSAS	1246	889	151653	7413	968	1875	231	377
4 CALIFORNIA	11717	26839	6432	3699562	23668	21278	3946	6593
5 COLORADO	1453	4557	1288	37228	268488	2113	372	638
6 CONNECTICUT	1982	1134	942	18545	1744	379843	722	1218
7 DELAWARE	681	278	238	3816	383	814	55368	551
8 DISTRICT OF COLUMBIA	883	275	328	4335	487	968	635	95688
9 FLORIDA	9427	1489	2361	22519	2123	5435	1248	2148
10 GEORGIA	6196	1844	1318	16367	1487	3825	793	1295
11 IDAHO	433	1284	314	18823	1688	638	189	193
12 ILLINOIS	11415	5421	5843	77272	8342	13258	2884	4713
13 INDIANA	5825	2861	2481	29787	3279	5186	1149	1962
14 IOWA	3366	2111	2237	25614	4121	3831	738	1348
15 KANSAS	2785	2112	5152	21258	9392	2657	548	979
16 KENTUCKY	3738	951	2117	13244	1386	2248	525	1883
17 LOUISIANA	6483	2385	5957	23812	4229	4413	959	1468
18 MAINE	463	261	218	3958	374	3182	171	315
19 MARYLAND	3879	1199	1167	18344	1787	3817	8478	3521
20 MASSACHUSETTS	3829	2243	1821	34494	3378	88455	1353	2295
21 MICHIGAN	7487	3674	3473	59872	5425	18586	2698	3968
22 MINNESOTA	4323	2774	2487	29976	4564	4622	973	1658
23 MISSISSIPPI	7759	778	2116	8493	1157	1436	345	572
24 MISSOURI	3725	2517	6678	26243	3924	3638	748	1236
25 MONTANA	684	1247	588	18156	2127	759	142	241
26 NEBRASKA	1575	1231	1152	13125	6827	1751	311	568
27 NEVADA	227	1838	154	12432	1839	368	64	182
28 NEW HAMPSHIRE	289	164	137	2462	252	7118	184	178
29 NEW JERSEY	4988	2428	2238	39934	3756	11878	2646	4387
30 NEW MEXICO	1823	3481	576	28818	3588	835	152	258
31 NEW YORK	24843	18648	9611	155161	15384	59328	8318	14878
32 NORTH CAROLINA	3621	1286	1548	21288	2826	4874	1889	1764
33 NORTH DAKOTA	668	435	428	5886	928	727	146	268
34 OHIO	8282	3818	3747	58895	5584	18644	2742	4362
35 OKLAHOMA	2886	1719	4788	15184	3597	2168	477	786
36 OREGON	1843	1546	598	48148	1984	1816	339	565
37 PENNSYLVANIA	6956	3638	3189	68838	5529	15358	3631	6122
38 RHODE ISLAND	495	272	233	4528	618	9193	284	325
39 SOUTH CAROLINA	1916	524	778	8727	764	1796	421	817
40 SOUTH DAKOTA	885	558	567	6171	1885	825	159	288
41 TENNESSEE	13482	1823	3616	13792	1485	2471	684	1158
42 TEXAS	11751	16388	12227	72761	23898	12887	2438	3649
43 UTAH	688	3557	447	16872	3215	1864	182	388
44 VERMONT	233	128	118	2818	185	1848	86	148
45 VIRGINIA	2874	938	988	14745	1391	2996	1862	4913
46 WASHINGTON	1526	2178	885	61753	2971	2838	523	852
47 WEST VIRGINIA	1584	521	588	8572	763	1573	661	1252
48 WISCONSIN	4393	2138	2815	28159	3385	5828	998	1735
49 WYOMING	366	541	281	7858	2888	424	82	148
50 ALASKA	94	128	49	5772	169	198	36	56
51 HAWAII	359	573	288	22164	541	654	127	193
52 TOTAL	482198	289382	259833	4962156	456638	716841	114112	185163

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	9	10	11	12	13	14	15	16
	FLORIDA	GEORGIA	IDAHO	ILLINOIS	INDIANA	IOWA	KANSAS	KENTUCKY
1 ALABAMA	8923	6233	297	7123	2703	1544	1382	2870
2 ARIZONA	2144	1310	1320	5393	2104	1449	3647	938
3 ARKANSAS	2268	1445	262	4684	1792	1052	3056	1647
4 CALIFORNIA	26972	16829	15811	76119	28725	13813	13344	11194
5 COLORADO	2785	1668	1645	8185	3097	2434	10381	1334
6 CONNECTICUT	5208	3088	471	11846	4490	2204	1934	2000
7 DELAWARE	1505	879	111	2399	954	478	407	531
8 DISTRICT OF COLUMBIA	2073	1406	113	2988	1142	642	514	818
9 FLORIDA	718949	15440	576	19088	7632	4278	2729	5060
10 GEORGIA	15436	408890	414	10179	3883	2224	1854	4459
11 IDAHO	901	515	70819	2270	900	603	606	408
12 ILLINOIS	22722	13916	2285	1397152	86849	17507	9588	16366
13 INDIANA	9399	5856	926	120750	407165	6956	3905	8246
14 IOWA	6043	3632	923	23800	9419	314733	5073	3202
15 KANSAS	4432	2630	813	12658	4937	5007	261113	2381
16 KENTUCKY	4588	2928	415	11052	4308	1982	1564	293649
17 LOUISIANA	11225	5755	828	16837	6462	3626	3677	4272
18 MAINE	1088	697	113	2849	1063	479	411	461
19 MARYLAND	7773	4535	504	11479	4403	2457	2073	2724
20 MASSACHUSETTS	10034	5712	906	22400	8443	4255	3784	3809
21 MICHIGAN	15065	10292	1625	74968	30516	8717	6440	9729
22 MINNESOTA	7624	4492	1152	24551	9573	25990	4746	3964
23 MISSISSIPPI	4326	2493	268	5724	2233	1472	1309	3896
24 MISSOURI	6031	3802	981	26171	9509	8040	8420	6100
25 MONTANA	1205	717	1675	3403	1364	1042	887	567
26 NEBRASKA	2863	1579	509	7698	3021	4088	8067	1419
27 NEVADA	460	287	1152	1621	669	400	386	211
28 NEW HAMPSHIRE	718	428	67	1676	633	314	274	285
29 NEW JERSEY	13075	7640	1016	28602	11120	4596	3946	4764
30 NEW MEXICO	2162	820	550	3298	1293	888	2418	639
31 NEW YORK	48993	30203	4316	109684	41847	20743	17404	23277
32 NORTH CAROLINA	9702	8718	540	12668	4837	2658	2397	4457
33 NORTH DAKOTA	1272	747	202	3664	1465	1898	1070	639
34 OHIO	16342	10627	1742	81802	33367	8319	6295	10872
35 OKLAHOMA	3970	2364	592	10544	4122	2743	7226	1795
36 OREGON	2339	1372	1831	6469	2441	1234	1250	968
37 PENNSYLVANIA	17438	10682	1480	43632	16960	6793	5750	6819
38 RHODE ISLAND	1247	770	118	2982	1138	547	460	511
39 SOUTH CAROLINA	4485	6061	220	5358	2070	1135	932	1654
40 SOUTH DAKOTA	1375	784	247	4307	1706	2773	1653	703
41 TENNESSEE	6580	6113	390	9977	3922	2195	1878	9903
42 TEXAS	23739	12673	2444	42033	16400	9451	12958	8701
43 UTAH	1283	773	2871	3487	1336	809	905	562
44 VERMONT	579	359	53	1289	486	240	199	222
45 VIRGINIA	7678	6205	448	9402	3573	2168	1801	3932
46 WASHINGTON	3532	2141	3104	10217	3869	2138	1883	1497
47 WEST VIRGINIA	3544	3728	219	6197	2504	1244	972	2017
48 WISCONSIN	9435	5345	1045	38218	14896	7018	3640	4308
49 WYOMING	672	409	1591	2266	917	864	710	345
50 ALASKA	215	135	102	623	226	112	100	92
51 HAWAII	796	499	408	2461	958	494	431	346
52 TOTAL	1083213	646619	132509	2354244	819438	518852	437859	480765

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	3479	400	2633	3125	5130	2161	7570	2977
2 ARIZONA	1805	332	1800	2614	3805	1947	542	2843
3 ARKANSAS	6062	225	1410	1746	3180	1417	1115	5720
4 CALIFORNIA	14961	4046	23339	33734	55121	19399	5920	27158
5 COLORADO	2420	430	2270	3414	5276	2940	791	4422
6 CONNECTICUT	2088	4300	4450	65306	8666	3187	991	4531
7 DELAWARE	515	178	6673	1302	1803	677	283	857
8 DISTRICT OF COLUMBIA	725	214	13997	1596	2266	917	428	1094
9 FLORIDA	7511	1251	7885	9056	14293	6020	2981	5942
10 GEORGIA	2972	640	4884	4991	7504	3105	1900	3953
11 IDAHO	677	141	669	1049	1615	771	233	981
12 ILLINOIS	11605	2966	17825	22311	77110	20109	6292	26902
13 INDIANA	4746	1233	7431	8701	38169	7816	2597	12124
14 IOWA	3852	946	4738	6673	11677	12041	2074	17989
15 KANSAS	3709	660	3477	4401	8054	5616	1892	15357
16 KENTUCKY	3017	489	3082	3662	7485	2749	2068	5303
17 LOUISIANA	304845	913	5891	7714	11490	4667	7733	7270
18 MAINE	482	134718	1096	5904	1994	699	221	929
19 MARYLAND	2513	849	458632	6340	8447	3406	1465	4436
20 MASSACHUSETTS	4001	10353	8504	864379	16404	6161	1938	8669
21 MICHIGAN	7122	2132	15588	17535	1068080	14145	3817	15131
22 MINNESOTA	4746	1042	5776	7882	17143	458670	2424	17521
23 MISSISSIPPI	8868	328	2194	2420	4128	1978	155603	3452
24 MISSOURI	4980	757	4592	5957	11517	7905	2446	496937
25 MONTANA	923	174	880	1278	2151	1459	362	1469
26 NEBRASKA	2056	437	2026	2928	4780	3839	1080	6027
27 NEVADA	337	80	391	594	1184	544	122	723
28 NEW HAMPSHIRE	304	977	658	13116	1218	462	148	620
29 NEW JERSEY	4940	2903	17070	20263	26622	6894	2428	8596
30 NEW MEXICO	1201	182	947	1383	2115	1153	401	2117
31 NEW YORK	21600	10379	53376	97802	81494	29599	11347	37847
32 NORTH CAROLINA	3161	910	6518	6782	9715	3822	1845	4927
33 NORTH DAKOTA	735	177	911	1263	2386	4057	387	2170
34 OHIO	7987	2239	17265	17885	129476	13165	4116	14462
35 OKLAHOMA	5495	453	2926	3572	6676	3473	1218	8363
36 OREGON	1276	367	2027	2942	4574	1623	510	2235
37 PENNSYLVANIA	7087	3669	24099	26485	39122	9872	3356	12701
38 RHODE ISLAND	507	1155	1302	16825	2183	803	253	1065
39 SOUTH CAROLINA	1444	385	2679	3030	3804	1538	1025	2173
40 SOUTH DAKOTA	927	199	1009	1407	2698	3431	558	2802
41 TENNESSEE	6256	544	3816	4110	7174	3071	7750	6691
42 TEXAS	28074	2657	15850	20696	27734	12056	6644	22970
43 UTAH	990	218	1097	1693	2399	1104	312	1621
44 VERMONT	245	1617	537	3359	948	336	115	437
45 VIRGINIA	2191	652	12437	5035	7194	3090	1366	3900
46 WASHINGTON	1987	540	3115	4582	7246	2649	762	3692
47 WEST VIRGINIA	1239	380	4244	2616	5035	1784	769	2186
48 WISCONSIN	4237	1196	6265	8489	21606	31270	2414	8545
49 WYOMING	524	100	507	711	1357	898	202	1019
50 ALASKA	115	35	208	307	431	152	46	227
51 HAWAII	442	130	767	1033	1783	670	191	871
52 TOTAL	513983	202297	791762	1362077	1793461	731314	263127	852952

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	308	837	314	333	4458	447	12079	3885
2 ARIZONA	1378	1103	4501	278	3482	6853	9145	1368
3 ARKANSAS	265	582	245	188	2482	477	6603	1544
4 CALIFORNIA	8413	8862	16441	3526	49238	9695	134604	17318
5 COLORADO	3790	8318	1368	356	4452	3053	11946	1747
6 CONNECTICUT	475	1133	400	7419	11057	636	36287	3121
7 DELAWARE	110	246	113	150	2600	150	5360	1117
8 DISTRICT OF COLUMBIA	117	333	118	178	2520	153	7291	2628
9 FLORIDA	611	1674	623	1018	14499	851	38651	10181
10 GEORGIA	416	1173	432	529	7452	569	20194	7600
11 IDAHO	3499	550	910	117	1416	564	3765	546
12 ILLINOIS	2465	6134	2215	2369	32367	3314	85399	14836
13 INDIANA	1017	2453	845	934	13119	1248	33629	5940
14 IOWA	1077	5933	823	765	8406	1426	22086	3977
15 KANSAS	930	5002	704	478	5999	2044	15520	2813
16 KENTUCKY	380	974	415	424	5007	571	13679	5578
17 LOUISIANA	860	1814	792	900	11144	1662	25243	5658
18 MAINE	107	248	107	694	2823	145	7699	746
19 MARYLAND	518	1336	500	701	11323	688	28209	6389
20 MASSACHUSETTS	930	2199	921	16877	22402	1232	74971	6074
21 MICHIGAN	1724	3628	1569	1872	27095	2054	67652	12213
22 MINNESOTA	1432	4138	1031	843	10575	1075	27708	4666
23 MISSISSIPPI	267	772	250	266	3521	496	8812	2461
24 MISSOURI	1038	4041	880	636	8151	1592	21395	3899
25 MONTANA	82287	894	610	141	1751	676	4529	747
26 NEBRASKA	642	115202	459	320	3665	1173	9663	1767
27 NEVADA	366	539	51545	66	912	260	2400	304
28 NEW HAMPSHIRE	66	158	65	69591	1804	94	6195	457
29 NEW JERSEY	1061	2576	1026	2218	001623	1395	133895	9107
30 NEW MEXICO	853	699	569	147	1860	92825	4969	868
31 NEW YORK	4490	10519	4331	10952	253408	5835	3275657	34663
32 NORTH CAROLINA	607	1466	559	722	10508	742	27681	452210
33 NORTH DAKOTA	573	1074	170	140	1663	270	4296	806
34 OHIO	1700	3756	1649	1931	29279	2143	75053	13811
35 OKLAHOMA	643	1729	563	381	5047	1501	13292	2542
36 OREGON	800	823	1059	337	3982	767	10748	1427
37 PENNSYLVANIA	1528	3498	1574	2801	120379	2091	171140	12469
38 RHODE ISLAND	177	391	116	1928	2853	152	9632	810
39 SOUTH CAROLINA	233	552	224	340	4320	304	11369	5296
40 SOUTH DAKOTA	759	4871	200	155	1802	443	4684	847
41 TENNESSEE	402	1146	395	443	5785	594	15160	9810
42 TEXAS	2528	5677	2338	2110	27963	12332	67635	14700
43 UTAH	791	874	1663	178	2397	1415	5922	820
44 VERMONT	53	123	54	395	1522	70	4815	409
45 VIRGINIA	412	1147	442	539	8128	526	22114	13788
46 WASHINGTON	1327	1344	1296	490	6456	1109	17525	2241
47 WEST VIRGINIA	218	611	221	294	4609	295	11050	3597
48 WISCONSIN	1224	2577	847	944	11739	1297	31213	5379
49 WYOMING	1231	1476	254	78	955	306	2525	427
50 ALASKA	83	90	76	32	399	55	1098	138
51 HAWAII	231	240	328	112	1406	285	3830	522
52 TOTAL	137409	227534	109255	139647	1581880	170749	4666020	715385

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	297	6402	1403	969	6262	460	1673	320
2 ARIZONA	321	4736	1541	2292	4863	388	646	350
3 ARKANSAS	195	3978	3787	667	3487	261	805	224
4 CALIFORNIA	3137	67725	13024	66962	69233	5015	7924	3323
5 COLORADO	646	6496	3003	2769	6323	501	818	916
6 CONNECTICUT	397	10712	1697	1682	15516	9890	1555	429
7 DELAWARE	95	2230	386	384	5609	207	485	95
8 DISTRICT OF COLUMBIA	123	2777	424	302	4188	245	924	124
9 FLORIDA	633	17437	2326	1935	18829	1385	4503	627
10 GEORGIA	420	9429	1621	1409	10928	748	4296	431
11 IDAHO	218	2028	557	2737	2040	157	256	236
12 ILLINOIS	2207	96269	8940	7331	47126	3279	6885	2468
13 INDIANA	959	48288	3601	2924	19295	1276	2770	1050
14 IOWA	1221	14636	3687	2522	12077	992	1976	2508
15 KANSAS	817	10194	9529	2296	8545	658	1362	1538
16 KENTUCKY	384	9450	1587	1188	7323	539	1466	416
17 LOUISIANA	655	15020	6506	2021	15858	1163	3031	683
18 MAINE	86	2562	375	360	4053	913	349	93
19 MARYLAND	538	10424	1866	1638	19623	961	2367	507
20 MASSACHUSETTS	777	20362	3216	3108	31134	22331	3237	822
21 MICHIGAN	1505	143477	5712	5605	39240	2566	4634	1504
22 MINNESOTA	3849	21438	4099	2875	15146	1179	2241	3579
23 MISSISSIPPI	285	5272	1626	785	5087	364	1352	307
24 MISSOURI	1065	14431	10549	2492	11864	886	1871	1324
25 MONTANA	1396	2701	793	2581	2527	191	353	978
26 NEBRASKA	591	6028	2288	1251	5275	447	850	1959
27 NEVADA	210	1430	379	1621	1126	91	142	228
28 NEW HAMPSHIRE	55	1520	235	215	2450	2018	245	60
29 NEW JERSEY	800	33864	3810	3555	140923	3105	4068	907
30 NEW MEXICO	188	2647	1446	1757	2607	207	407	222
31 NEW YORK	3790	102670	16770	13571	274895	14773	14997	4237
32 NORTH CAROLINA	496	12226	2145	1940	15732	1008	16641	512
33 NORTH DAKOTA	61926	2973	706	521	2429	190	391	2337
34 OHIO	1418	1124454	6038	5449	44401	2634	5040	1473
35 OKLAHOMA	474	8430	258577	1416	7184	532	1241	709
36 OREGON	266	5898	1269	253727	5675	438	647	304
37 PENNSYLVANIA	1259	50640	5607	5249	1432041	3902	5571	1274
38 RHODE ISLAND	144	2693	401	400	4599	103072	446	156
39 SOUTH CAROLINA	217	4776	860	855	6329	479	214019	220
40 SOUTH DAKOTA	1190	3359	973	618	2593	211	417	69175
41 TENNESSEE	415	9036	1932	1225	8469	612	2605	451
42 TEXAS	1960	35369	23414	6437	38734	3149	7592	2112
43 UTAH	314	2965	908	1437	3357	251	377	345
44 VERMONT	42	1181	186	183	2025	510	187	45
45 VIRGINIA	429	9020	1519	1398	12810	778	5063	439
46 WASHINGTON	457	9056	1661	10114	9108	671	1009	510
47 WEST VIRGINIA	235	6476	849	732	7599	391	1370	238
48 WISCONSIN	1254	26668	3356	3060	17104	1260	2631	1282
49 WYOMING	362	1695	499	1333	1396	106	202	795
50 ALASKA	33	523	101	648	581	46	61	35
51 HAWAII	86	2154	418	3111	2173	156	241	91
52 TOTAL	100913	2016234	428202	441733	2437792	197600	344236	114967

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	6428	5794	558	194	2582	1641	918	2216
2 ARIZONA	1231	7668	9278	178	1596	4825	598	1688
3 ARKANSAS	2635	9182	488	113	1396	1113	477	1496
4 CALIFORNIA	14685	55564	12888	2887	21151	111888	7742	23369
5 COLORADO	1784	9849	3618	248	2841	4282	758	2521
6 CONNECTICUT	2515	7211	718	2379	3866	3888	1482	3532
7 DELAWARE	733	1566	163	188	2467	657	993	763
8 DISTRICT OF COLUMBIA	1899	1794	173	99	13716	654	2628	914
9 FLORIDA	6461	18639	899	629	8297	3327	2592	6334
10 GEORGIA	9873	6956	635	329	5843	2318	2874	3161
11 IDAHO	515	1846	1984	78	636	3529	242	742
12 ILLINOIS	16174	33469	3265	1653	17548	12285	6553	37769
13 INDIANA	7486	12138	1337	725	7441	4836	2781	18747
14 IOWA	4849	11881	1399	648	4564	4115	1656	7284
15 KANSAS	3863	11838	1286	336	3249	3676	1197	4489
16 KENTUCKY	8791	6886	576	267	5491	2837	1785	3866
17 LOUISIANA	5522	38956	1331	511	5694	3657	2117	4996
18 MAINE	571	1615	159	1714	1813	638	342	848
19 MARYLAND	3822	7922	732	447	16589	2738	6394	3594
20 MASSACHUSETTS	4826	13549	1384	5818	7311	5477	2689	6698
21 MICHIGAN	9527	21595	2331	1328	14345	9382	5837	21388
22 MINNESOTA	4967	14436	1674	638	5447	5889	2133	28975
23 MISSISSIPPI	6894	29983	448	177	2324	1373	786	1857
24 MISSOURI	8446	16324	1417	442	4383	4375	1581	9688
25 MONTANA	728	2533	949	94	838	3528	328	1258
26 NEBRASKA	1819	6148	861	226	1914	2888	731	2735
27 NEVADA	295	1582	1838	38	373	2888	138	553
28 NEW HAMPSHIRE	363	999	98	541	585	387	286	585
29 NEW JERSEY	6365	15458	1592	1816	14335	6849	5118	8625
30 NEW MEXICO	886	6411	1647	94	919	2829	338	994
31 NEW YORK	28328	71665	6838	6598	58928	23811	17388	33829
32 NORTH CAROLINA	7815	8611	795	478	11587	3144	4416	4818
33 NORTH DAKOTA	789	2198	335	184	887	955	336	1728
34 OHIO	18484	22912	2372	1317	15493	8916	7816	28964
35 OKLAHOMA	2298	22329	931	239	2832	2335	1883	3385
36 OREGON	1225	4621	1158	187	1828	13882	645	1992
37 PENNSYLVANIA	9881	22998	2234	2874	21834	9828	7699	12874
38 RHODE ISLAND	622	1723	262	639	1225	782	442	984
39 SOUTH CAROLINA	2389	3882	337	286	3431	1355	1233	1662
40 SOUTH DAKOTA	921	2938	475	117	961	996	358	1753
41 TENNESSEE	386346	18652	616	281	6533	2175	1478	3888
42 TEXAS	11988	978582	7654	1334	15812	11785	5216	12265
43 UTAH	748	3588	115168	127	987	2362	368	1856
44 VERMONT	293	768	78	58611	475	313	164	482
45 VIRGINIA	13478	6174	588	337	383377	2311	7489	2981
46 WASHINGTON	1966	6581	1572	284	2762	512562	1828	3216
47 WEST VIRGINIA	13943	3453	321	187	5131	1242	173973	1868
48 WISCONSIN	5858	12848	1422	623	6257	5318	2344	556917
49 WYOMING	449	1518	676	54	493	958	258	775
50 ALASKA	128	454	88	17	178	1317	65	182
51 HAWAII	445	1836	296	61	789	4991	261	791
52 TOTAL	559388	1552776	199817	97788	789978	821571	296178	868376

TABLE 3-2
DISTRIBUTION OF TOTAL STATE AND LOCAL TAXES
(IN THOUSANDS OF DOLLARS)

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL
1 ALABAMA	186	134	481	6216	438898
2 ARIZONA	581	388	897	7882	319928
3 ARKANSAS	148	98	298	6888	258789
4 CALIFORNIA	3689	9865	25784	91318	5858816
5 COLORADO	5324	325	1835	9284	466927
6 CONNECTICUT	291	238	672	12966	671358
7 DELAWARE	63	55	158	1821	118461
8 DISTRICT OF COLUMBIA	69	54	143	1474	179788
9 FLORIDA	359	272	762	14836	1846612
10 GEORGIA	243	284	557	18753	617798
11 IDAHO	992	159	419	5818	133415
12 ILLINOIS	1488	924	2878	78955	2417833
13 INDIANA	557	348	1838	36187	929665
14 IOWA	656	323	1867	38728	622549
15 KANSAS	668	267	834	26261	587582
16 KENTUCKY	238	195	554	7882	459876
17 LOUISIANA	492	284	899	28215	637884
18 MAINE	65	54	168	3852	193725
19 MARYLAND	295	221	621	9773	784889
20 MASSACHUSETTS	557	436	1268	27359	1397499
21 MICHIGAN	915	718	1931	49746	1858986
22 MINNESOTA	791	425	1432	34618	847884
23 MISSISSIPPI	153	188	331	11894	389268
24 MISSOURI	672	324	984	18821	886326
25 MONTANA	848	178	447	8867	158242
26 NEBRASKA	688	162	545	14845	263284
27 NEVADA	247	174	449	811	93822
28 NEW HAMPSHIRE	48	31	85	1858	123585
29 NEW JERSEY	618	584	1478	36513	1479157
30 NEW MEXICO	285	143	416	4372	182843
31 NEW YORK	2697	1745	4972	118236	5348226
32 NORTH CAROLINA	316	253	728	18634	726886
33 NORTH DAKOTA	287	78	228	11178	131172
34 OHIO	948	682	1889	57358	1944528
35 OKLAHOMA	392	288	623	12878	449786
36 OREGON	488	1489	3516	18893	489883
37 PENNSYLVANIA	927	785	2141	47373	2299564
38 RHODE ISLAND	98	57	163	3844	185578
39 SOUTH CAROLINA	127	186	338	6471	325499
40 SOUTH DAKOTA	498	87	267	8844	147532
41 TENNESSEE	236	179	539	18839	519348
42 TEXAS	1635	977	2566	88344	1883342
43 UTAH	1833	195	631	4144	281229
44 VERMONT	31	25	82	1521	98323
45 VIRGINIA	233	178	588	15674	613634
46 WASHINGTON	588	2286	5524	15758	744882
47 WEST VIRGINIA	124	99	388	7757	381361
48 WISCONSIN	571	369	1285	32371	952963
49 WYOMING	34215	69	197	2388	79647
50 ALASKA	29	33645	395	846	58965
51 HAWAII	184	754	184147	2815	168884
52 TOTAL	67423	61591	179546	1872382	48766888

distributed, the relative sizes of the percentages in Table 3-1 are not suggestive of the relative amounts of exported and imported taxes. For example, column one of Table 3-1 shows that Alabama imports 0.33 percent of Arizona's taxes and imports only 0.23 percent of California's taxes, but column one of Table 3-2 shows that 0.33 percent of Arizona's taxes amounts only to \$1.0 million, while 0.23 percent of California's taxes amounts to \$11.7 million. Therefore, to determine the actual burden imposed upon each state by each other state's exported taxes, it is necessary to refer to Table 3-2 instead of Table 3-1.

The relative burdens imposed upon each state by each other state's exported taxes can be seen in Table 3-3. The columns of Table 3-3 show the percentage distributions among the origin states of the total SLG taxes imported by each state. For example, column one shows that, of all taxes imported by Alabama, 0.54 percent come from Arizona, 0.64 percent from Arkansas, and so on. Imported taxes come largely from the states from which the importing states import goods and services, because, as shown in Table 3-1, the bulk of imported taxes results from trade. This fact means that imported taxes come primarily from large industrial states and from neighboring states. For example, of all taxes imported by Alabama, over three percent comes only from the

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	0.0	0.64	1.06	0.87	0.61	0.58	0.74	0.88
2 ARIZONA	0.54	0.0	0.75	2.68	4.49	0.47	0.49	0.54
3 ARKANSAS	0.64	0.63	0.0	0.59	0.51	0.32	0.39	0.42
4 CALIFORNIA	6.04	20.83	5.95	0.0	12.58	6.30	6.72	7.37
5 COLORADO	0.75	3.54	1.11	2.95	0.0	0.63	0.63	0.70
6 CONNECTICUT	1.02	0.88	0.87	1.47	0.93	0.0	1.23	1.36
7 DELAWARE	0.31	0.21	0.22	0.38	0.20	0.24	0.0	0.62
8 DISTRICT OF COLUMBIA	0.46	0.21	0.30	0.34	0.22	0.28	1.08	0.0
9 FLORIDA	4.86	1.16	2.18	1.78	1.13	1.61	2.11	2.39
10 GEORGIA	3.19	0.81	1.21	1.30	0.79	0.90	1.35	1.45
11 IDAHO	0.22	0.93	0.29	0.79	0.85	0.19	0.18	0.22
12 ILLINOIS	5.89	4.21	5.40	6.12	4.43	3.92	4.91	5.27
13 INDIANA	2.59	1.60	2.22	2.36	1.74	1.51	1.96	2.19
14 IOWA	1.74	1.64	2.07	2.03	2.19	1.13	1.24	1.50
15 KANSAS	1.39	1.64	4.76	1.68	4.99	0.79	0.92	1.09
16 KENTUCKY	1.92	0.74	1.96	1.05	0.69	0.66	0.89	1.12
17 LOUISIANA	3.34	1.85	5.51	1.02	2.25	1.31	1.63	1.64
18 MAINE	0.24	0.20	0.19	0.31	0.20	0.94	0.29	0.35
19 MARYLAND	1.59	0.93	1.08	1.45	0.91	1.13	14.43	3.94
20 MASSACHUSETTS	1.97	1.74	1.68	2.73	1.79	23.82	2.30	2.57
21 MICHIGAN	3.82	2.85	3.21	4.74	2.88	3.11	4.58	4.43
22 MINNESOTA	2.23	2.15	2.23	2.37	2.43	1.37	1.66	1.84
23 MISSISSIPPI	4.00	0.60	1.96	0.67	0.61	0.43	0.59	0.64
24 MISSOURI	1.92	1.95	6.17	2.08	2.09	1.07	1.26	1.38
25 MONTANA	0.31	0.97	0.46	0.80	1.13	0.22	0.24	0.27
26 NEBRASKA	0.81	0.96	1.06	1.04	3.63	0.52	0.53	0.63
27 NEVADA	0.12	0.81	0.14	0.98	0.55	0.11	0.11	0.11
28 NEW HAMPSHIRE	0.15	0.13	0.13	0.20	0.13	2.10	0.18	0.19
29 NEW JERSEY	2.57	1.88	2.06	3.16	2.00	3.51	4.50	4.90
30 NEW MEXICO	0.53	2.64	0.53	1.65	1.86	0.25	0.26	0.29
31 NEW YORK	12.40	8.26	8.88	12.29	8.18	17.56	14.16	16.62
32 NORTH CAROLINA	1.87	1.00	1.43	1.68	1.08	1.21	1.72	1.97
33 NORTH DAKOTA	0.34	0.34	0.40	0.40	0.49	0.22	0.25	0.29
34 OHIO	4.23	2.96	3.46	4.66	2.97	3.15	4.67	4.88
35 OKLAHOMA	1.03	1.33	4.34	1.20	1.91	0.64	0.81	0.88
36 OREGON	0.54	1.20	0.55	3.18	1.05	0.54	0.58	0.63
37 PENNSYLVANIA	3.59	2.82	2.95	4.75	2.94	4.54	6.18	6.84
38 RHODE ISLAND	0.26	0.21	0.22	0.36	0.32	2.72	0.35	0.36
39 SOUTH CAROLINA	0.99	0.41	0.71	0.69	0.41	0.53	0.72	0.91
40 SOUTH DAKOTA	0.41	0.43	0.52	0.49	1.00	0.24	0.27	0.31
41 TENNESSEE	6.91	0.79	3.34	1.09	0.79	0.73	1.03	1.29
42 TEXAS	6.06	12.66	11.30	5.76	12.27	3.58	4.14	4.08
43 UTAH	0.31	2.76	0.41	1.27	1.71	0.32	0.31	0.34
44 VERMONT	0.12	0.10	0.10	0.16	0.10	0.55	0.15	0.16
45 VIRGINIA	1.48	0.72	0.91	1.17	0.74	0.89	3.17	5.49
46 WASHINGTON	0.79	1.68	0.82	4.89	1.58	0.84	0.89	0.95
47 WEST VIRGINIA	0.82	0.40	0.54	0.68	0.41	0.47	1.12	1.40
48 WISCONSIN	2.27	1.65	1.86	2.23	1.80	1.49	1.68	1.94
49 WYOMING	0.19	0.42	0.26	0.56	1.06	0.13	0.14	0.16
50 ALASKA	0.05	0.09	0.05	0.46	0.09	0.06	0.06	0.06
51 HAWAII	0.19	0.44	0.18	1.76	0.29	0.19	0.22	0.22
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	2.45	2.62	0.48	0.74	0.66	0.76	0.78	1.53
2 ARIZONA	0.59	0.55	2.14	0.56	0.51	0.71	2.06	0.50
3 ARKANSAS	0.62	0.61	0.42	0.49	0.43	0.52	1.73	0.88
4 CALIFORNIA	7.40	7.08	25.63	7.95	6.97	6.77	7.55	5.98
5 COLORADO	0.76	0.70	2.67	0.86	0.75	1.19	5.87	0.71
6 CONNECTICUT	1.43	1.30	0.76	1.24	1.09	1.08	1.09	1.07
7 DELAWARE	0.41	0.37	0.18	0.25	0.23	0.23	0.23	0.28
8 DISTRICT OF COLUMBIA	0.57	0.59	0.18	0.31	0.28	0.31	0.29	0.44
9 FLORIDA	0.0	6.49	0.93	1.99	1.05	2.10	1.54	2.70
10 GEORGIA	4.24	0.0	0.67	1.06	0.94	1.09	1.05	2.38
11 IDAHO	0.25	0.22	0.0	0.24	0.22	0.30	0.34	0.22
12 ILLINOIS	6.24	5.85	3.70	0.0	21.07	8.58	5.42	8.75
13 INDIANA	2.58	2.46	1.50	12.62	0.0	3.41	2.21	4.41
14 IOWA	1.66	1.53	1.50	2.49	2.28	0.0	2.87	1.71
15 KANSAS	1.22	1.11	1.32	1.32	1.20	2.45	0.0	1.27
16 KENTUCKY	1.26	1.23	0.67	1.15	1.04	0.97	0.88	0.0
17 LOUISIANA	3.08	2.42	1.34	1.76	1.57	1.78	2.08	2.28
18 MAINE	0.30	0.29	0.18	0.30	0.26	0.23	0.23	0.25
19 MARYLAND	2.13	1.91	0.82	1.20	1.07	1.20	1.17	1.46
20 MASSACHUSETTS	2.75	2.40	1.47	2.34	2.05	2.08	2.14	2.04
21 MICHIGAN	4.14	4.33	2.63	7.83	7.40	4.27	3.64	5.20
22 MINNESOTA	2.09	1.89	1.87	2.57	2.32	12.73	2.69	2.12
23 MISSISSIPPI	1.19	1.05	0.43	0.60	0.54	0.72	0.74	1.65
24 MISSOURI	1.66	1.60	1.59	2.73	2.31	3.94	4.76	3.26
25 MONTANA	0.33	0.30	2.72	0.36	0.33	0.51	0.50	0.30
26 NEBRASKA	0.79	0.66	0.82	0.80	0.73	2.00	4.56	0.76
27 NEVADA	0.13	0.12	1.87	0.17	0.16	0.20	0.22	0.11
28 NEW HAMPSHIRE	0.20	0.18	0.11	0.18	0.15	0.15	0.16	0.15
29 NEW JERSEY	3.59	3.21	1.65	2.99	2.70	2.25	2.23	2.55
30 NEW MEXICO	0.59	0.34	0.89	0.34	0.31	0.44	1.37	0.34
31 NEW YORK	13.45	12.70	7.00	11.46	10.15	10.16	9.85	12.44
32 NORTH CAROLINA	2.66	3.67	0.87	1.32	1.17	1.30	1.36	2.38
33 NORTH DAKOTA	0.35	0.31	0.33	0.38	0.36	0.93	0.61	0.34
34 OHIO	4.49	4.47	2.82	8.55	8.09	4.08	3.56	5.81
35 OKLAHOMA	1.09	0.99	0.96	1.10	1.00	1.34	4.09	0.96
36 OREGON	0.64	0.58	2.97	0.68	0.59	0.60	0.71	0.52
37 PENNSYLVANIA	4.79	4.49	2.40	4.56	4.11	3.33	3.25	3.64
38 RHODE ISLAND	0.34	0.32	0.19	0.31	0.28	0.27	0.26	0.27
39 SOUTH CAROLINA	1.23	2.55	0.36	0.56	0.50	0.56	0.53	0.88
40 SOUTH DAKOTA	0.38	0.33	0.40	0.45	0.41	1.36	0.94	0.38
41 TENNESSEE	1.81	2.57	0.63	1.04	0.95	1.08	1.06	5.29
42 TEXAS	6.52	5.33	3.96	4.39	3.98	4.63	7.33	4.65
43 UTAH	0.35	0.33	4.65	0.36	0.32	0.40	0.51	0.30
44 VERMONT	0.16	0.15	0.09	0.13	0.12	0.12	0.11	0.12
45 VIRGINIA	2.11	2.61	0.73	0.98	0.87	1.06	1.02	2.10
46 WASHINGTON	0.97	0.90	5.03	1.07	0.94	1.05	1.07	0.80
47 WEST VIRGINIA	0.97	1.57	0.35	0.65	0.61	0.61	0.55	1.08
48 WISCONSIN	2.59	2.25	1.69	3.99	3.61	3.44	2.06	2.30
49 WYOMING	0.18	0.17	2.58	0.24	0.22	0.42	0.40	0.18
50 ALASKA	0.06	0.06	0.17	0.07	0.05	0.05	0.06	0.05
51 HAWAII	0.22	0.21	0.66	0.26	0.23	0.24	0.24	0.18
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASSACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	1.66	0.59	0.79	0.63	0.71	0.79	7.05	0.84
2 ARIZONA	0.86	0.49	0.54	0.53	0.52	0.71	0.50	0.80
3 ARKANSAS	2.90	0.33	0.42	0.35	0.44	0.52	1.04	1.61
4 CALIFORNIA	7.15	5.99	7.01	6.78	7.60	7.12	5.51	7.63
5 COLORADO	1.16	0.64	0.68	0.69	0.73	1.08	0.74	1.24
6 CONNECTICUT	1.00	6.36	1.34	13.12	1.19	1.17	0.92	1.27
7 DELAWARE	0.25	0.26	2.00	0.26	0.25	0.25	0.26	0.24
8 DISTRICT OF COLUMBIA	0.35	0.32	4.20	0.32	0.31	0.34	0.40	0.31
9 FLORIDA	3.59	1.85	2.37	1.82	1.97	2.21	2.77	1.67
10 GEORGIA	1.42	0.95	1.47	1.00	1.03	1.14	1.77	1.11
11 IDAHO	0.32	0.21	0.20	0.21	0.22	0.28	0.22	0.28
12 ILLINOIS	5.55	4.39	5.35	4.48	10.63	7.38	5.06	7.56
13 INDIANA	2.27	1.82	2.23	1.75	5.26	2.87	2.42	3.41
14 IOWA	1.84	1.40	1.42	1.34	1.61	4.42	1.93	5.05
15 KANSAS	1.77	0.98	1.04	0.90	1.11	2.06	1.76	4.31
16 KENTUCKY	1.44	0.72	0.93	0.74	1.03	1.01	1.92	1.49
17 LOUISIANA	0.0	1.35	1.77	1.55	1.58	1.71	7.20	2.04
18 MAINE	0.23	0.0	0.33	1.19	0.27	0.26	0.21	0.26
19 MARYLAND	1.20	1.26	0.0	1.27	1.16	1.25	1.36	1.25
20 MASSACHUSETTS	1.91	15.32	2.55	0.0	2.26	2.26	1.00	2.44
21 MICHIGAN	3.41	3.16	4.68	3.52	0.0	5.19	3.55	4.25
22 MINNESOTA	2.27	1.54	1.73	1.58	2.36	0.0	2.26	4.92
23 MISSISSIPPI	4.24	0.49	0.66	0.49	0.57	0.73	0.0	0.97
24 MISSOURI	2.30	1.12	1.38	1.20	1.59	2.90	2.28	0.0
25 MONTANA	0.44	0.26	0.26	0.26	0.30	0.54	0.34	0.41
26 NEBRASKA	0.98	0.65	0.61	0.59	0.66	1.41	1.01	1.69
27 NEVADA	0.16	0.12	0.12	0.12	0.16	0.20	0.11	0.20
28 NEW HAMPSHIRE	0.15	1.45	0.20	2.64	0.17	0.17	0.14	0.17
29 NEW JERSEY	2.36	4.30	5.12	4.07	3.67	2.53	2.26	2.41
30 NEW MEXICO	0.57	0.27	0.28	0.28	0.29	0.42	0.37	0.59
31 NEW YORK	10.33	15.36	16.02	19.65	11.23	10.86	10.56	10.63
32 NORTH CAROLINA	1.51	1.35	1.96	1.36	1.34	1.40	1.72	1.38
33 NORTH DAKOTA	0.35	0.26	0.27	0.25	0.33	1.49	0.36	0.61
34 OHIO	3.82	3.31	5.18	3.59	17.85	4.03	3.83	4.06
35 OKLAHOMA	2.63	0.67	0.88	0.72	0.92	1.27	1.13	2.35
36 OREGON	0.61	0.54	0.61	0.59	0.63	0.60	0.47	0.63
37 PENNSYLVANIA	3.39	5.43	7.23	5.32	5.39	3.62	3.12	3.57
38 RHODE ISLAND	0.24	1.71	0.39	3.38	0.30	0.29	0.24	0.30
39 SOUTH CAROLINA	0.69	0.57	0.80	0.61	0.52	0.56	0.95	0.61
40 SOUTH DAKOTA	0.44	0.29	0.30	0.28	0.37	1.26	0.52	0.79
41 TENNESSEE	2.99	0.81	1.15	0.83	0.99	1.13	7.21	1.88
42 TEXAS	13.42	3.93	4.76	4.16	3.82	4.42	6.18	6.45
43 UTAH	0.47	0.32	0.33	0.34	0.33	0.40	0.29	0.46
44 VERMONT	0.12	2.39	0.16	0.67	0.13	0.12	0.11	0.12
45 VIRGINIA	1.05	0.96	3.73	1.01	0.99	1.13	1.27	1.10
46 WASHINGTON	0.95	0.80	0.94	0.92	1.00	0.97	0.71	1.04
47 WEST VIRGINIA	0.59	0.56	1.27	0.53	0.69	0.65	0.72	0.61
48 WISCONSIN	2.03	1.77	1.08	1.71	2.98	11.47	2.25	2.40
49 WYOMING	0.25	0.15	0.15	0.14	0.19	0.33	0.19	0.29
50 ALASKA	0.06	0.05	0.06	0.06	0.06	0.06	0.04	0.06
51 HAWAII	0.21	0.09	0.23	0.21	0.25	0.25	0.18	0.24
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.56	0.75	0.54	0.48	0.57	0.57	0.87	1.14
2 ARIZONA	2.50	0.98	7.80	0.40	0.45	8.79	0.66	0.52
3 ARKANSAS	0.48	0.52	0.42	0.27	0.32	0.61	0.47	0.59
4 CALIFORNIA	15.26	7.89	28.49	5.03	6.31	12.44	9.68	6.58
5 COLORADO	6.88	7.40	2.37	0.51	0.57	3.92	0.86	0.66
6 CONNECTICUT	0.86	1.01	0.83	10.59	1.42	0.82	2.61	1.19
7 DELAWARE	0.20	0.22	0.20	0.21	0.33	0.19	0.39	0.42
8 DISTRICT OF COLUMBIA	0.21	0.30	0.20	0.25	0.32	0.20	0.52	1.00
9 FLORIDA	1.11	1.49	1.08	1.45	1.86	1.09	2.78	3.87
10 GEORGIA	0.76	1.04	0.75	0.76	0.96	0.73	1.45	2.89
11 IDAHO	6.35	0.49	1.58	0.17	0.18	0.72	0.27	0.21
12 ILLINOIS	4.47	5.46	3.84	3.38	4.15	4.25	6.14	5.64
13 INDIANA	1.84	2.18	1.46	1.33	1.68	1.60	2.42	2.26
14 IOWA	1.95	5.28	1.43	1.09	1.08	1.83	1.59	1.51
15 KANSAS	1.69	4.45	1.22	0.68	0.77	2.62	1.12	1.07
16 KENTUCKY	0.69	0.87	0.72	0.60	0.65	0.73	0.98	2.12
17 LOUISIANA	1.56	1.62	1.37	1.30	1.43	2.13	1.82	2.15
18 MAINE	0.19	0.22	0.19	0.99	0.36	0.19	0.55	0.28
19 MARYLAND	0.94	1.19	0.80	1.00	1.45	0.88	2.03	2.43
20 MASSACHUSETTS	1.69	1.96	1.60	24.09	2.87	1.58	5.39	2.31
21 MICHIGAN	3.13	3.23	2.72	2.67	3.47	2.64	4.87	4.64
22 MINNESOTA	2.60	3.68	1.79	1.20	1.36	2.41	1.99	1.77
23 MISSISSIPPI	0.48	0.69	0.43	0.38	0.45	0.64	0.63	0.94
24 MISSOURI	1.88	3.60	1.54	0.91	1.04	2.04	1.54	1.48
25 MONTANA	0.0	0.00	1.06	0.20	0.22	0.07	0.33	0.28
26 NEBRASKA	1.16	0.0	0.00	0.46	0.47	1.51	0.69	0.67
27 NEVADA	0.66	0.48	0.0	0.09	0.12	0.33	0.17	0.12
28 NEW HAMPSHIRE	0.12	0.14	0.11	0.0	0.23	0.12	0.45	0.17
29 NEW JERSEY	1.93	2.29	1.78	3.17	0.0	1.79	9.63	3.46
30 NEW MEXICO	1.55	0.62	0.99	0.21	0.24	0.0	0.36	0.33
31 NEW YORK	8.15	9.36	7.51	15.63	32.48	7.49	0.0	13.17
32 NORTH CAROLINA	1.10	1.31	0.97	1.03	1.35	0.95	1.99	0.0
33 NORTH DAKOTA	1.04	0.96	0.29	0.20	0.21	0.35	0.31	0.31
34 OHIO	3.08	3.34	2.86	2.76	3.75	2.75	5.40	5.25
35 OKLAHOMA	1.17	1.54	0.98	0.54	0.65	1.93	0.96	0.97
36 OREGON	1.45	0.73	1.84	0.48	0.51	0.98	0.77	0.54
37 PENNSYLVANIA	2.77	3.11	2.73	4.00	15.43	2.68	12.31	4.74
38 RHODE ISLAND	0.32	0.35	0.20	2.75	0.37	0.19	0.69	0.31
39 SOUTH CAROLINA	0.42	0.49	0.39	0.48	0.55	0.39	0.82	2.01
40 SOUTH DAKOTA	1.38	4.34	0.36	0.22	0.23	0.57	0.34	0.32
41 TENNESSEE	0.73	1.02	0.68	0.63	0.74	0.76	1.09	3.73
42 TEXAS	4.59	5.05	4.05	3.01	3.58	15.83	4.86	5.59
43 UTAH	1.43	0.70	2.88	0.25	0.31	1.82	0.43	0.31
44 VERMONT	0.10	0.11	0.09	0.56	0.20	0.09	0.35	0.16
45 VIRGINIA	0.75	1.02	0.77	0.77	1.04	0.67	1.59	5.24
46 WASHINGTON	2.41	1.20	2.25	0.70	0.83	1.42	1.26	0.85
47 WEST VIRGINIA	0.40	0.54	0.38	0.42	0.59	0.38	0.79	1.37
48 WISCONSIN	2.22	2.29	1.47	1.35	1.50	1.66	2.24	2.04
49 WYOMING	2.23	1.31	0.44	0.11	0.12	0.39	0.18	0.16
50 ALASKA	0.15	0.00	0.13	0.05	0.05	0.07	0.08	0.05
51 HAWAII	0.42	0.21	0.57	0.16	0.18	0.37	0.28	0.20
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.76	0.72	0.83	0.52	0.62	0.50	1.28	0.70
2 ARIZONA	0.82	0.53	0.91	1.22	0.48	0.41	0.50	0.76
3 ARKANSAS	0.50	0.45	2.23	0.35	0.35	0.28	0.62	0.49
4 CALIFORNIA	0.05	7.59	7.68	35.62	6.88	5.30	6.08	7.26
5 COLORADO	1.66	0.73	1.77	1.47	0.63	0.53	0.63	2.00
6 CONNECTICUT	1.02	1.20	1.00	0.89	1.54	10.46	1.19	0.94
7 DELAWARE	0.24	0.25	0.23	0.20	0.56	0.22	0.37	0.21
8 DISTRICT OF COLUMBIA	0.32	0.31	0.25	0.20	0.42	0.26	0.71	0.27
9 FLORIDA	1.62	1.96	1.37	1.03	1.87	1.47	3.46	1.37
10 GEORGIA	1.00	1.06	0.96	0.75	1.09	0.79	3.30	0.94
11 IDAHO	0.56	0.23	0.33	1.46	0.20	0.17	0.20	0.52
12 ILLINOIS	5.66	10.00	5.27	3.90	4.69	3.47	5.29	5.39
13 INDIANA	2.46	5.41	2.12	1.56	1.92	1.35	2.13	2.29
14 IOWA	3.13	1.64	2.17	1.34	1.20	1.05	1.52	5.48
15 KANSAS	2.10	1.14	5.62	1.22	0.85	0.70	1.05	3.36
16 KENTUCKY	0.98	1.06	0.94	0.63	0.73	0.57	1.13	0.91
17 LOUISIANA	1.68	1.68	3.84	1.07	1.58	1.23	2.33	1.49
18 MAINE	0.22	0.29	0.22	0.19	0.48	0.97	0.27	0.20
19 MARYLAND	1.38	1.17	1.10	0.87	1.95	1.02	1.82	1.11
20 MASSACHUSETTS	1.99	2.20	1.90	1.65	3.10	23.62	2.49	1.80
21 MICHIGAN	3.86	16.00	3.37	2.98	3.90	2.71	3.56	3.29
22 MINNESOTA	9.87	2.40	2.42	1.53	1.51	1.25	1.72	7.82
23 MISSISSIPPI	0.73	0.59	0.96	0.42	0.51	0.39	1.04	0.67
24 MISSOURI	2.73	1.62	6.22	1.33	1.18	0.94	1.44	2.89
25 MONTANA	3.58	0.30	0.47	1.37	0.25	0.20	0.27	2.14
26 NEBRASKA	1.52	0.68	1.35	0.67	0.52	0.47	0.65	4.28
27 NEVADA	0.54	0.16	0.22	0.86	0.11	0.10	0.11	0.50
28 NEW HAMPSHIRE	0.14	0.17	0.14	0.11	0.24	2.13	0.19	0.13
29 NEW JERSEY	2.26	3.80	2.25	1.89	14.01	3.29	3.12	1.98
30 NEW MEXICO	0.48	0.30	0.85	0.93	0.26	0.22	0.31	0.48
31 NEW YORK	9.72	11.51	9.09	7.22	27.33	15.63	11.52	9.25
32 NORTH CAROLINA	1.27	1.37	1.26	1.03	1.56	1.07	12.78	1.12
33 NORTH DAKOTA	0.0	0.33	0.42	0.28	0.24	0.20	0.30	5.10
34 OHIO	3.64	0.0	3.56	2.90	4.41	2.79	3.87	3.22
35 OKLAHOMA	1.22	0.95	0.0	0.75	0.71	0.56	0.95	1.55
36 OREGON	0.68	0.66	0.75	0.0	0.56	0.46	0.50	0.66
37 PENNSYLVANIA	3.23	5.68	3.31	2.79	0.0	4.13	4.28	2.78
38 RHODE ISLAND	0.37	0.30	0.24	0.21	0.46	0.0	0.34	0.34
39 SOUTH CAROLINA	0.56	0.54	0.51	0.45	0.63	0.51	0.0	0.48
40 SOUTH DAKOTA	3.05	0.38	0.57	0.33	0.26	0.22	0.32	0.0
41 TENNESSEE	1.06	1.01	1.14	0.65	0.84	0.65	2.00	0.98
42 TEXAS	5.03	3.97	13.80	3.42	3.85	3.33	5.83	4.61
43 UTAH	0.81	0.33	0.54	0.76	0.33	0.27	0.29	0.75
44 VERMONT	0.11	0.13	0.11	0.10	0.20	0.54	0.14	0.10
45 VIRGINIA	1.10	1.01	0.90	0.74	1.27	0.82	3.89	0.96
46 WASHINGTON	1.17	1.02	0.98	5.38	0.91	0.71	0.77	1.11
47 WEST VIRGINIA	0.60	0.73	0.50	0.39	0.76	0.41	1.05	0.52
48 WISCONSIN	3.22	2.99	1.98	1.63	1.70	1.33	2.02	2.80
49 WYOMING	0.93	0.19	0.29	0.71	0.14	0.11	0.16	1.74
50 ALASKA	0.00	0.06	0.06	0.34	0.06	0.05	0.05	0.00
51 HAWAII	0.22	0.24	0.25	1.65	0.22	0.17	0.19	0.20
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	2.54	1.88	0.66	0.50	0.79	0.53	0.75	0.71
2 ARIZONA	0.49	1.32	11.07	0.46	0.49	1.56	0.49	0.54
3 ARKANSAS	1.04	1.56	0.48	0.29	0.43	0.36	0.39	0.48
4 CALIFORNIA	5.81	9.54	15.37	5.13	6.48	36.18	6.34	7.50
5 COLORADO	0.67	1.69	4.31	0.61	0.62	1.39	0.61	0.81
6 CONNECTICUT	0.99	1.24	0.85	0.09	1.18	0.97	1.15	1.13
7 DELAWARE	0.29	0.27	0.19	0.26	0.76	0.21	0.81	0.24
8 DISTRICT OF COLUMBIA	0.43	0.31	0.21	0.25	4.20	0.21	2.15	0.29
9 FLORIDA	2.55	1.83	1.07	1.61	2.54	1.08	2.12	2.03
10 GEORGIA	3.59	1.19	0.76	0.84	1.54	0.75	1.70	1.01
11 IDAHO	0.20	0.32	2.37	0.20	0.19	1.14	0.20	0.24
12 ILLINOIS	6.39	5.75	3.89	4.23	5.37	3.95	5.36	12.13
13 INDIANA	2.96	2.08	1.59	1.85	2.28	1.56	2.28	6.02
14 IOWA	1.60	2.03	1.67	1.64	1.40	1.33	1.35	2.34
15 KANSAS	1.21	2.03	1.53	0.86	0.99	1.19	0.98	1.42
16 KENTUCKY	3.48	1.05	0.69	0.68	1.68	0.66	1.46	0.98
17 LOUISIANA	2.18	6.69	1.59	1.31	1.74	1.18	1.73	1.60
18 MAINE	0.23	0.28	0.19	4.38	0.31	0.20	0.28	0.27
19 MARYLAND	1.51	1.36	0.87	1.14	5.08	0.88	5.23	1.15
20 MASSACHUSETTS	1.91	2.33	1.65	14.88	2.24	1.77	2.14	2.15
21 MICHIGAN	3.77	3.71	2.78	3.38	4.39	3.04	4.78	6.07
22 MINNESOTA	1.96	2.48	2.00	1.63	1.67	1.65	1.75	6.73
23 MISSISSIPPI	2.41	5.15	0.52	0.45	0.71	0.44	0.64	0.50
24 MISSOURI	3.34	2.80	1.69	1.13	1.34	1.42	1.29	3.08
25 MONTANA	0.28	0.43	1.13	0.24	0.25	1.14	0.26	0.40
26 NEBRASKA	0.72	1.05	1.03	0.58	0.59	0.68	0.60	0.88
27 NEVADA	0.12	0.26	1.24	0.10	0.11	0.65	0.11	0.18
28 NEW HAMPSHIRE	0.14	0.17	0.12	1.38	0.18	0.13	0.17	0.16
29 NEW JERSEY	2.52	2.65	1.90	4.64	4.39	1.96	4.18	2.77
30 NEW MEXICO	0.32	1.10	1.96	0.24	0.28	0.66	0.27	0.32
31 NEW YORK	11.20	12.31	8.15	16.86	15.59	7.45	14.22	10.60
32 NORTH CAROLINA	3.09	1.48	0.95	1.22	3.52	1.02	3.61	1.29
33 NORTH DAKOTA	0.31	0.38	0.40	0.27	0.27	0.31	0.28	0.55
34 OHIO	4.14	3.93	2.83	3.37	4.74	2.89	5.74	6.73
35 OKLAHOMA	0.91	3.83	1.11	0.61	0.87	0.76	0.82	1.06
36 OREGON	0.48	0.79	1.37	0.48	0.56	4.23	0.53	0.64
37 PENNSYLVANIA	3.56	3.95	2.66	5.31	6.44	2.92	6.30	4.13
38 RHODE ISLAND	0.25	0.30	0.31	1.63	0.38	0.23	0.36	0.29
39 SOUTH CAROLINA	0.91	0.65	0.40	0.53	1.05	0.44	1.01	0.53
40 SOUTH DAKOTA	0.36	0.50	0.57	0.30	0.29	0.32	0.29	0.56
41 TENNESSEE	0.0	1.83	0.73	0.72	2.00	0.70	1.20	0.99
42 TEXAS	4.70	0.0	9.13	3.41	4.84	3.79	4.27	3.94
43 UTAH	0.29	0.60	0.0	0.32	0.30	0.76	0.30	0.34
44 VERMONT	0.12	0.13	0.09	0.0	0.15	0.10	0.13	0.13
45 VIRGINIA	5.33	1.06	0.70	0.86	0.0	0.75	6.13	0.96
46 WASHINGTON	0.78	1.13	1.88	0.73	0.85	0.0	0.83	1.03
47 WEST VIRGINIA	5.51	0.59	0.38	0.48	1.57	0.40	0.0	0.60
48 WISCONSIN	2.00	2.21	1.70	1.59	1.92	1.72	1.92	0.0
49 WYOMING	0.18	0.26	0.81	0.14	0.15	0.31	0.20	0.25
50 ALASKA	0.05	0.08	0.10	0.04	0.05	0.43	0.05	0.06
51 HAWAII	0.18	0.32	0.35	0.16	0.22	1.62	0.21	0.25
52 TOTAL	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

TABLE 3-3
ORIGIN OF IMPORTED TAXES IN PERCENTAGES

	49 WYOMING	50 ALASKA	51 HAWAII	52 TOTAL
1 ALABAMA	0.56	0.48	0.53	0.91
2 ARIZONA	1.75	1.08	1.19	1.01
3 ARKANSAS	0.45	0.35	0.38	0.61
4 CALIFORNIA	11.11	35.30	34.20	8.36
5 COLORADO	16.03	1.16	1.37	1.26
6 CONNECTICUT	0.88	0.85	0.89	1.85
7 DELAWARE	0.19	0.20	0.21	0.35
8 DISTRICT OF COLUMBIA	0.21	0.19	0.19	0.55
9 FLORIDA	1.08	0.97	1.01	2.08
10 GEORGIA	0.73	0.73	0.74	1.31
11 IDAHO	2.99	0.57	0.56	0.38
12 ILLINOIS	4.22	3.31	3.82	6.24
13 INDIANA	1.68	1.22	1.38	3.23
14 IOWA	1.98	1.16	1.42	1.84
15 KANSAS	1.99	0.96	1.11	1.46
16 KENTUCKY	0.69	0.70	0.73	1.05
17 LOUISIANA	1.48	1.02	1.19	2.02
18 MAINE	0.20	0.19	0.21	0.37
19 MARYLAND	0.89	0.79	0.82	1.56
20 MASSACHUSETTS	1.68	1.56	1.68	3.36
21 MICHIGAN	2.75	2.54	2.56	4.92
22 MINNESOTA	2.38	1.52	1.90	2.35
23 MISSISSIPPI	0.46	0.39	0.44	0.95
24 MISSOURI	2.02	1.16	1.31	1.93
25 MONTANA	2.55	0.61	0.59	0.45
26 NEBRASKA	1.83	0.58	0.72	0.88
27 NEVADA	0.74	0.62	0.60	0.28
28 NEW HAMPSHIRE	0.12	0.11	0.11	0.35
29 NEW JERSEY	1.84	1.80	1.95	4.25
30 NEW MEXICO	0.86	0.51	0.55	0.57
31 NEW YORK	8.12	6.24	6.59	12.97
32 NORTH CAROLINA	0.95	0.91	0.96	1.69
33 NORTH DAKOTA	0.62	0.25	0.29	0.39
34 OHIO	2.83	2.44	2.51	5.06
35 OKLAHOMA	1.18	0.72	0.83	1.18
36 OREGON	1.21	5.04	4.66	0.97
37 PENNSYLVANIA	2.79	2.81	2.84	5.44
38 RHODE ISLAND	0.30	0.20	0.22	0.53
39 SOUTH CAROLINA	0.38	0.38	0.45	0.70
40 SOUTH DAKOTA	1.48	0.31	0.35	0.47
41 TENNESSEE	0.71	0.64	0.72	1.34
42 TEXAS	4.92	3.50	3.40	4.94
43 UTAH	3.11	0.70	0.84	0.54
44 VERMONT	0.09	0.09	0.11	0.20
45 VIRGINIA	0.70	0.64	0.66	1.42
46 WASHINGTON	1.77	7.90	7.33	1.44
47 WEST VIRGINIA	0.37	0.35	0.40	0.79
48 WISCONSIN	1.72	1.32	1.70	2.41
49 WYOMING	0.0	0.25	0.26	0.29
50 ALASKA	0.09	0.0	0.52	0.11
51 HAWAII	0.31	2.70	0.0	0.42
52 TOTAL	100.00	100.00	100.00	100.00

large industrial states of California, Illinois, Michigan, New York, Ohio, Pennsylvania, and Texas, and from the neighboring states of Florida, Georgia, Louisiana, Mississippi, and Tennessee. Also contributing to relatively high tax importation from neighboring states is the fact that tourism tends to be higher to neighboring states than to more distant states — and tourism is one of the means by which taxes are imported. The percentage distribution that results when the taxes imported by each state are totalled, as seen in column 52, shows that the neighboring-state effect is hidden and that the industrial-state effect is emphasized. That is, of total imported taxes, thirteen percent come from New York, eight percent from California, six percent from Illinois, five percent from Pennsylvania, Ohio, Texas, and Michigan, four percent from New Jersey, and three percent from Massachusetts and Indiana.

A comparison of the contribution made by each SLG tax to total tax exportation is presented in Table 3-4. * The most significant contributor to tax exportation is, by far, the property tax. This is partly because the property tax is the largest revenue producer — 46 percent of total SLG taxes —

* The contribution made by each SLG tax to total tax importation is, for practical purposes, the same as its contribution to total tax exportation. Small, but unnoticeable, differences would be caused by the relatively insignificant variations in the percentage of each tax exported to FEXP. Taxes exported to FEXP are, of course, not imported by the 51 states.

TABLE 3-4

CONTRIBUTION OF EACH STATE AND LOCAL TAX TO TAX EXPORTATION
(money amounts are in thousands)

Tax	Amount Of Taxes	Percent Of Total	Amount Exported	Percent Exported	Percent Of Total Exported
General-Sales and Gross-Receipts Taxes	\$ 6,054,748	14.85	\$ 1,773,015	29.28	10.98
Corporation-Income and -Franchise Taxes	1,673,883	4.11	1,211,158	72.36	7.50
Motor-Fuel Taxes	3,676,248	9.02	995,216	27.07	6.16
Motor-Vehicle Licenses	1,661,040	4.07	185,177	11.15	1.15
Property Taxes	18,572,232	45.56	9,015,456	48.54	55.84
Insurance-Premium Taxes	573,651	1.41	317,196	55.29	1.96
Public-Utility Taxes	695,430	1.71	403,085	57.96	2.50
Tobacco and Alcoholic-Beverage Taxes	1,991,144	4.88	256,547	12.88	1.59
Individual-Income Taxes	3,036,687	7.45	586,323	19.31	3.63
Death and Gift Taxes	531,775	1.30	182,501	34.32	1.13
Severance Taxes	427,648	1.05	380,293	88.93	2.36
Amusement and Parimutuel	312,435	0.77	122,320	39.15	0.76
Miscellaneous Taxes	1,300,209	3.19	678,156	52.16	4.20
Hunting and Fishing Licenses	119,985	0.29	17,651	14.71	0.11
Kentucky Distilled-Spirits Property Tax	8,908	0.02	8,803	98.83	0.05
Delaware Corporation-Franchise Tax	12,929	0.03	12,882	99.67	0.08
Motor-Vehicle-Operator's-Licenses	117,143	0.29	-0-	-0-	-0-
Total	\$40,766,092	100.00	\$16,145,779	39.61	100.00

Source: Computer program D41, referenced in Appendix D

and partly because the exportation rate of the property tax is higher than average — 49 percent compared to an average of 40 percent. This combination results in the property tax making up 56 percent of total exported taxes. The next most important contributors are the general-sales and gross-receipts taxes, at 11 percent; the corporation-income and -franchise taxes, at 8 percent; and the motor-fuel tax, at 6 percent. The complete percentage distribution of each of these taxes is presented in Appendix H.

The property tax (see Table H-5) is exported primarily through trade, which, as previously discussed, results in relatively low exportation taxes for such states as California. The states that have a high exportation rate for the property tax are primarily agricultural states that receive a high percentage of their property tax from agricultural property and that export a high percentage of their agricultural products. North Dakota ships an unusually high percentage of its agricultural products to FEXP, and, therefore, exports a relatively high percentage — 14 percent — of its property tax to FEXP. New Mexico and Wyoming export a high percentage of their property taxes because of their heavy reliance on taxation of the mining industry, the products of which are largely exported.

As previously mentioned, taxes are exported to FEXP entirely through trade. FEXP receives no federal offset, of

course, and foreign tourism is ignored in this study. Therefore, relatively high percentages (four percent and six percent) of the property tax and the corporation-income and -franchise taxes, which are exported primarily through trade, are exported to FEXP. On the other hand, less than one percent of the general-sales and gross-receipts taxes and the motor-fuel tax, which are exported primarily through the federal offset, is exported to FEXP.

The general-sales tax and the gross-receipts tax are analyzed separately in this study, as shown in Figure 2-8, although the results are combined in Table H-1. The general-sales tax is exported primarily through the federal offset, while the gross-receipts tax, which is not deductible, is exported primarily through trade. The result is that states that use the gross-receipts tax have a higher exportation rate for the combined tax shown in Table H-1 than do states that use only the general-sales tax, because taxes exported through trade are more highly exported than taxes exported through FG-FD. For instance, all states that have an exportation rate of over 40 percent for this combined tax either have no general-sales tax or, in the case of West Virginia, receive more revenue from the gross-receipts tax than from the general-sales tax. Only a few states place emphasis on the gross-receipts tax, however, so the major cause of exportation of the combined

tax is the deductibility of the general-sales tax. A relatively small amount of the combined tax is exported through trade, because the general-sales tax is not levied upon interstate sales and because it is shifted entirely to local retail consumers. This results in a relatively low exportation rate for combined general-sales and gross-receipts taxes. It should be noted that taxes shifted to FG-FD are, in turn, imported from FG-FD, which, of course, means that imported general-sales and gross-receipts taxes come primarily from FG-FD.

As previously discussed, the major cause of the exportation of the corporation-income and -franchise taxes (see Table H-2) is trade. The variations in exportation rates among the states are due to the differences in trade patterns and differences in the extent to which the tax is borne by the commercial or manufacturing sector. In states with high exportation rates for this tax, the tax tends to be borne more by the manufacturing sector, which has a higher percentage of interstate sales than does the commercial sector.

The exportation rates for the motor-fuel tax (see Table H-3) are relatively uniform, reflecting the fact that the primary source of exportation of this tax is the individual offset and that the individual-offset rates are relatively uniform among the states.

The severance tax (see Table H-11) is the most highly exported of the commonly used SLG taxes. This tax is borne by the mining industry, which ships most of its output to other states or sells it to local sectors, such as the manufacturing sector, that use it to produce output that is shipped largely to other states. Although highly exported, this tax has little impact on total tax exportation due to its limited use. However, it is a significant factor in certain states. For instance, exported severance taxes account for 40 percent of all taxes exported by Louisiana, 22 percent by New Mexico, 17 percent by Texas and Alabama, 16 percent by Oklahoma, and 7 percent by Mississippi. In all other states the figure is 4 percent or less.

The individual tax results presented in Tables H-1 through H-16 were calculated using computer programs D1 through D16, referenced in Appendix D. These programs are primarily iteration programs, and, because of limited resources, the number of iterations performed (which varied from eleven to thirteen) is insufficient to shift all of the tax from intermediate demand to final demand. The amount of each tax remaining on intermediate sectors is shown in Table 3-5. These residuals are dropped from the calculations of exportation and importation percentages. This causes no significant distortion of the results, however, because the total residual is only 0.01

TABLE 3-5
RESIDUALS
(money amounts are in thousands)

Tax	Sectors							Percent Residuals Are of Total Tax
	Agriculture	Mining	Construction	Manufacturing	Commercial	FG- Enterprise	SLG- Enterprise	
General-Sales and Gross-Receipts Taxes	\$ 84	\$ 15	\$ 75	\$ 380	\$103	\$ 0	\$ 0	.01
Corporation-Income and -Franchise Taxes	119	22	107	545	148	0	0	.05
Motor-Fuel Taxes	36	7	32	164	44	0	0	.01
Motor-Vehicle Licenses	17	3	15	75	20	0	0	.01
Property Taxes	271	49	240	1,222	332	0	0	.01
Insurance-Premium Taxes	24	4	21	107	29	0	0	.03
Public-Utility Taxes	39	7	35	117	48	0	0	.04
Tobacco and Alcoholic-Beverage Taxes			(not shifted to these sectors)					.00
Individual-Income Taxes			(not shifted to these sectors)					.00
Death and Gift Taxes			(not shifted to these sectors)					.00
Severance Taxes	110	20	99	504	137	0	0	.19
Amusement and Parimutuel Taxes			(not shifted to these sectors)					.00
Miscellaneous Taxes	51	9	45	232	63	0	0	.03
Hunting and Fishing Licenses			(not shifted to these sectors)					.00
Kentucky Distilled-Spirits Property Tax			(not shifted to these sectors)					.00
Delaware Corporation-Franchise Tax	4	1	4	19	5	0	0	.24
Motor-Vehicle-Operators' Licenses			(not shifted)					.00
Total	\$755	\$137	\$673	\$3,425	\$929	\$ 0	\$ 0	.01

Source: Computer programs D1 through D16, referenced in Appendix D.

percent of total SLG taxes and because in no case do the residuals exceed 0.3 percent. The residuals for the general-sales and gross-receipts taxes and the property tax, which together account for over 50 percent of all SLG taxes, are 0.01 percent.

Taxes shifted to SLG-FD also are dropped from the calculations after allowing for the shifting of taxes from SLG-FD to FG-FD. Taxes shifted to SLG-FD are reshifted by SLG in the form of higher SLG taxes. The inclusion in the calculations of this reshifting by SLG would more than double the amount of computer time required while adding little to the accuracy of the results since taxes shifted to SLG-FD are less than two percent of total taxes. Almost one-half of the taxes shifted to SLG-FD are shifted intrastate, which means that they would be reshifted by SLG in approximately the same proportions as the original shifting of all SLG taxes. In other words, if taxes shifted intrastate to SLG-FD were traced to the final bearers, the result would be a slight increase in the amount of taxes shifted to the final bearers but practically no change in the percentage distribution of those taxes. Taxes shifted interstate to SLG-FD are 1.12 percent of total taxes (see Table 3-1, column 75). These taxes would be reshifted to other states, including the original exportating state, at approximately the same rate as all taxes are shifted (as shown in Table 3-1, column 59). Therefore, the end result

of dropping taxes shifted to SLG-FD is to understate exportation rates by an average of approximately one percentage point (column 75 of Table 3-1 minus the small percentage that would be reimported) and to understate importation rates by the same amount.

In summary, the research reported here suggests that 40 percent of total SLG taxes is exported, that the amounts of SLG taxes that are imported vary considerably among the states, and that the exportation and importation of SLG taxes result in significant transfers of wealth among the states. Given this study's assumption that all SLG taxes on business are shifted to consumers, the greatest contribution to tax exportation is made by interstate trade, which accounts for over 60 percent of tax exportation. The next most important factor is the federal offset, which accounts for over 30 percent of tax exportation. Tourism and commutation contribute relatively little to tax exportation. The policy implications of these results are discussed in the next chapter.

CHAPTER IV

Conclusions

This study is an attempt to determine the interstate incidence of state and local taxes. It examines the means by which states are able to shift state and local government (SLG) taxes to nonresidents, and presents for each SLG tax the percentage that is exported by each state and the percentages of these taxes that are imported by each state. The major single finding of the study is that 40 percent of the total of SLG taxes is exported, that is, that the final bearers of 40 percent of SLG taxes are nonresidents of the taxing states. The discussion in this chapter explains the ramifications of tax exportation and importation for fiscal federalism and for an economically efficient distribution of resources.*

But it first must be emphasized that the discussion presented in this chapter is highly dependent upon two major assumptions: first, that all SLG taxes are shifted to consumers and, second, that states export no benefits or that the distribution among the states of imported benefits is not correlated with the distribution of imported taxes. The violation of either of these assumptions could have a significant impact upon this study's results and conclusions.

*The economic efficiency referred to in this chapter is from a national perspective. While tax exportation may be economically inefficient from a national viewpoint, from the viewpoint of an individual state it is economically efficient to export as much tax as possible.

If SLG taxes are shifted to labor instead of consumers, the exportation rates would be considerably lower, because labor is able to export taxes only to federal government final demand (FG-FD), and only those taxes that are deductible from federal income-tax liability can be so exported. If SLG taxes are shifted to capital, the exportation rates would be considerably higher and the pattern of tax importation would be quite different from that presented here. As discussed in Chapter II and shown in Figures 2-8 through 2-23, taxes shifted to capital may be almost entirely exported, depending upon the extent to which each tax falls on local corporations and local owners of capital--which have high federal-offset rates--and on national corporations. Taxes on the capital of national corporations are entirely exported except for the relatively small amount that remains on national owners who live within the state. If the property tax, for example, is borne entirely by capital, a rough calculation suggests that 53 percent of the tax would be exported compared to the 48.5 percent calculated in this study. The same calculation for the insurance-premium tax results in an exportation rate of 99 percent when the tax is borne by capital, compared to a rate of 55.3 percent when the tax is borne by consumers.

If exported benefits are of the same magnitude as exported taxes and are distributed among the states in the same pattern, that is, if the states that import the benefits import equal amounts of taxes, no economic inefficiency is caused by tax exportation. If exported benefits are less than exported taxes,

inefficiency does exist, but to a lesser degree than suggested by this study. On the other hand, if exported benefits exceed exported taxes, inefficiency also exists, but the elimination of this inefficiency would call for greater, not less, tax exportation.

The exportation of 40 percent of total SLG taxes implies that the goods and services provided by SLG are underpriced by that amount, that is, that the purchasers are paying only 60 percent of the true cost. The underpricing of SLG goods and services by any amount relative to privately provided goods and services creates a situation where the economically rational course of action is to have all goods and services provided by SLG, assuming that the quality of goods and services is not affected by which sector provides them.* The primary check on such a substitution of public sector for private sector is a philosophical one. As the extent of underpricing increases, the philosophical opposition to an enlarged public sector naturally wanes. The underpricing of SLG goods and services by 40 percent would seem to provide sufficient incentive to overcome most objections to increases in the size of SLG. The results reported here, however, are

*For example, if tax-financed utilities can be operated at 60 percent of true cost because of tax exportation, the economically rational course of action is to transfer all private utilities to the public sector. In addition, assuming a price elasticity of demand greater than zero, there would be an increase in the amount of utility service provided. But the more important result of tax exportation is the transfer of 100 percent of the private-sector good or service to the public sector, regardless of what the price elasticity of demand is.

only suggestive of an inefficiently enlarged public sector and permit no quantitative estimates of the portion of SLG that is attributable to tax exportation. Future research might provide some insights into this question by using econometric analysis to compare the sizes of SLG sectors in states that have high tax-exportation rates with the sizes of SLG sectors in states that have low tax-exportation rates.

Adding to the incentive for excess growth in the SLG public sector are the differing abilities of SLG and the federal government (FG) to export taxes. The exportation of federal taxes is limited to taxes shifted to foreign exports (FEXP), a relatively modest percentage. The greater tax exportation by SLG means that SLG goods and services are underpriced relative to FG goods and services, creating an incentive for the inefficient substitution of the SLG public sector for the FG public sector.

Additional economic inefficiency is introduced into the SLG public sector by the role tax exportation plays in the selection of the means of financing SLG goods and services. As evidenced by the recent increases (in 1980) in severance taxes in those states controlling coal resources, the difference in exportability of various taxes is an incentive for states to select or increase taxes on the basis of their exportability rather than on the basis of sound public-finance criteria. Such a tendency may result in even higher exportation and importation rates than those calculated in this study and, thus, create an even more inefficient allocation of resources. However, because the public is unaware of the extent to which the various SLG taxes are

exported, the impact of tax exportation is usually overlooked. For instance, in Massachusetts in 1962 a one-dollar decrease in the motor-fuel tax would have reduced the Massachusetts taxpayers' tax burden by 75 cents, while the same decrease in the property tax would have reduced the burden only by 59 cents, but recently (in 1980) in Massachusetts the taxpayers decided to reduce the property tax instead of the motor-fuel tax. (The reasons--discussed in Chapter III--that the property tax was more highly exported in 1962 than the motor-fuel tax continue to be true in 1980.)

If Massachusetts reduced its motor-fuel tax by one dollar and increased its corporation-income tax by the same amount, the same revenue would be available to SLG, the same services could be provided, and yet, the tax burden on Massachusetts taxpayers would be decreased by 48 cents. A \$100 million shift of taxes from the motor-fuel tax to the corporation-income tax would result in a savings to Massachusetts taxpayers of \$48 million, with no reduction in services. However, it should be noted that other factors come into play when tax sources are changed. For instance, a reduction in motor-fuel taxes may increase the demand for motor fuel, thereby causing a net increase in tax revenues and a savings to the taxpayers in excess of \$48 million in the above case. But increased demand for motor fuel may not be consistent with other policy objectives.

In general, if the taxpayers of a state wish to reduce their SLG tax burden, they would be wise, *ceteris paribus*, to increase the corporation-income tax and the property tax and to

reduce or eliminate the sales tax and the motor-fuel tax. Those states having large extraction industries would be wise to increase the severance tax, because it is almost entirely exported and, perhaps, because extraction industries are more geographically captive than most industries. But concern that higher taxes on business will drive capital out of a state is probably unwarranted. The prevailing thinking today is that SLG taxes are such a small part of a business' operating cost that increases in those taxes have no impact upon location decisions, provided that a generally pro-business environment otherwise exists.

Tax shifting may also play a role in location decisions. Individuals in states that have high tax-exportation rates pay less, *ceteris paribus*, for the same level of services than do individuals in states with low exportation rates. Individuals in states that have low-importation rates have, *ceteris paribus*, a lower cost of living than do individuals in states with high importation rates. When both effects exist side by side, such as in Mississippi, which exports 50 percent of its taxes and has the lowest importation rate of all the states, or in Texas, which exports 46 percent of its taxes and has one of the lowest importation rates, there is an especially strong incentive for both individuals and businesses to participate in economically inefficient migration patterns that weaken fragile local economies. It also should be noted that tax shifting has a subtle compounding effect on SLG fiscal problems when industrial relocation occurs. For instance, the movement of industry from

the Northeast to the Sun Belt means not only a reduction in the employment and tax base in the Northeast, but also a lessening of that region's ability to export the costs of government, plus an increase in the amount of SLG taxes imported from the Sun Belt.

Another consequence of the interstate shifting of SLG taxes is a redistribution of income among the states that is not envisioned or sanctioned by any public policy. Whereas the shifting of resources from the private sector to the SLG public sector is a function only of tax exportation, the interstate redistribution of income caused by tax shifting is a result of the difference between the amount of tax exported and the amount of tax imported. As seen in column 74 of Table 3-1, these differences are sufficiently large that a significant redistribution of income is caused by the interstate shifting of SLG taxes. Part of this redistribution of income is a result of the deductibility of SLG taxes from federal income-tax liability. This deductibility adds a degree of regressivity to the state and local tax system, because deduction of such taxes usually benefits only those in the higher income brackets, while taxes exported to FD in this manner are paid by all taxpayers regardless of income level. Other than the regressivity caused by the exporting of taxes to FG-FD, it is not clear what the redistributive implications of tax exporting and importing are from an equity standpoint. Referring to column 65 of Table 3-1, it appears that for the most part imported taxes per capita are higher in the higher-income states and lower in the lower-income states (see notable

exceptions such as California). However, the net exportation figures (exported taxes minus imported taxes) in column 74 of Table 3-1 show no discernible pattern. And, of course, available data do not rule out the possibility that tax transfers from poor states to rich states are, in fact, transfers from rich persons in poor states to poor persons in rich states. But, pending the results of further research, it certainly could be argued that federal policies designed to change the distribution of income should give greater weight to where those affected by such policies live. The distribution of federal aid is usually made on the basis of formulas that include variables selected to equalize the fiscal capacity of the states. If such equalization is one of the desired outcomes of the distribution of federal aid, the unequalizing fiscal impact of imported taxes should be factored into the computations. The impact of imported taxes may be small relative to other factors affecting fiscal capacity, but improved policy decisions result when all impacts, however small, are made explicit and subject to scrutiny.

It seems clear from the results of the research reported here that there is a possibility that the interstate shifting of SLG taxes has resulted in a seriously inefficient redistribution of resources. The determination of the extent of such redistribution must await future research into the extent to which exported (imported) taxes are offset by exported (imported) benefits. But if exported taxes are not largely offset by exported benefits, there is strong presumptive evidence that the SLG public sector has undergone a significant and economically

inefficient expansion. If such expansion has occurred, an efficient reallocation of resources may call for a dramatic reduction in the size of the SLG public sector, with most of the eliminated functions being returned to the private sector and with some being shifted to the FG.

Some movement toward a more efficient allocation of resources could be achieved by reductions in the amount of tax exportation. Significant reductions in tax exportation would occur if the deductibility of SLG taxes from federal income-tax liability were eliminated. The FG also might consider--as it currently is doing in the case of the severance tax--imposing additional restrictions upon the states' powers of taxation. If the FG wishes to reduce the economic inefficiency caused by tax exportation, it should encourage greater use of sales and motor-fuel taxes and discourage use of property and corporation-income taxes. But, of course, economic efficiency is not, and should not, be the only concern of FG policies. Equity issues and political realities, which are not addressed here, must also be considered. Economic efficiency suggests that SLGs should base their taxes upon the benefit principle of taxation and should not be permitted to take advantage of monopolistic trade advantages they enjoy, and that the ability-to-pay principle of taxation should primarily be used at the federal level. The implication, of course, is that the federal government must assume a larger role in the financing of state and local government.

The high rates of tax exportation and importation reported here suggest an economic interdependency among the states and a vested interest of each state in the tax policies of other states that should be recognized and dealt with at the federal level.

APPENDIX A

Adjustment of the MRIO Model

As suggested in Chapter II, this study's use of the MRIO model necessitates some extensive modifications of the model. These modifications and other modifications that could be made, but are not for one reason or another, are discussed in this appendix.

DISTRIBUTION OF CAPITAL-FORMATION SALES

In the MRIO model, sales of capital equipment and new construction are not distributed among the purchasing sectors as is all other output, and, therefore, there is no way of knowing who bears the taxes associated with these purchases. The GPCF table--a table of GPCF final-demand vectors--in the MRIO model consists of the portion of these sales to the private sector (a small amount of these sales is placed in the FEXP table--a table of FEXP final-demand vectors). This table is a dummy table in the sense that it has no relationship to any particular purchasing sectors; it is just a storage device. The task in this case, therefore, is to distribute all of the sales stored in the GPCF table among the purchasing sectors and eliminate the table.

Capital-formation sales to the public sector include sales to government enterprise as well as sales to FG-FD and SLG-FD. However, these sales to government enterprise have simply been added to the FG-FD and SLG-FD tables--tables of

FG-FD and SLG-FD final-demand vectors. The task here is to separate the capital-formation sales to government enterprise from the sales to FG-FD and SLG-FD before distributing the capital-formation sales to the purchasing sectors. Due to data limitations, however, this can be done only for new construction sales. Capital-equipment sales to government enterprise must be left in the FG-FD and SLG-FD tables, which will cause a slight distortion of this study's results because SLG-Enterprise is a greater exporter of taxes than is SLG-FD and FG-Enterprise is a lesser exporter of taxes than is FG-FD.

Distributing the sales of capital equipment to the purchasing private sectors is a relatively simple matter. The MRIO data include for each state a 79 x 79 capital-equipment table showing the sales of capital equipment by all private sectors to all private sectors (see Appendix C for a listing of the 79 industries). These tables are simply added to the corresponding state input-output tables, and the capital-equipment portion of GPCF is thereby distributed.¹

The distribution of new construction among the purchasing sectors is considerably more complicated. The available MRIO data on the distribution of new construction consist of a 51 x 21 table showing for each state the amount of new construction in 21 construction categories. Unfortunately, these 21 categories have no obvious relationship to this study's 11 sectors or to the 83 sectors (79 industries and 4 final-demand components) from which the 11 sectors are derived. For example, the construction category "educational

building" (see Table A-1) includes construction purchased both by private schools in the commercial sector and by public schools in the SLG-FD sector. Nevertheless, because these are the only data available, it is necessary to aggregate these 21 categories into this study's 11 sectors to determine the amount of new construction purchased by each of the 11 sectors.

In addition to the above, it also is known from the GPCF, FG-FD, SLG-FD, and FEXP tables how the total new construction of \$65,519 million is split among the private sector, FG, and SLG (see Table A-1). Using this split of \$46,151 million for the private sector, \$4,010 million for FG, \$15,356 million for SLG, and \$2 million for FEXP as control totals, a two-step process of distributing new construction is started by dividing the 21 construction categories among these four sectors. By referring to the source documents for the 51 x 21 table, it is possible to disaggregate the 21 construction categories as shown in the number "1" columns in Table A-1. The next step, as shown in the number "2" columns in Table A-1, is to force the components to agree with the control totals, as indicated in the table's footnotes.

Using the data in Table A-1, percentage distributions are derived for each construction category among the private, FG, and SLG sectors. (The FEXP sector is now omitted because it is one of the 11 sectors and, therefore, requires no adjustment, that is, capital formation is already accurately distributed to FEXP in the MRIO model.) Using these derived

TABLE A-1

DISTRIBUTION OF TWENTY-ONE CONSTRUCTION CATEGORIES AMONG FOUR PURCHASING SECTORS
(in millions)

Construction Category	Purchasing Sector							
	Private		Federal Government		State & Local Government		Foreign Exports	
	(1)	(2)	(1)	(2)	(1)	(2)	(1)	(2)
1. Private, one-family nonfarm residential	\$14,136	\$14,136	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
2. Private, two-to-four family, nonfarm residential	1,250	1,250	-	-	-	-	-	-
3. Low-rise apartment houses, public & private	3,779 ^a	3,779	-	-	29 ^a	29	-	-
4. All other private nonfarm residential	6,161	6,161	-	-	-	-	-	-
5. High-rise apartment houses, public & private	1,680 ^a	1,680	-	-	14 ^a	14	-	-
6. Commercial building	5,801	5,801	-	-	-	-	-	-
7. Industrial building	3,346	3,346	-	-	-	-	-	-
8. Farm building	1,247 ^b	1,247	-	-	-	-	-	-
9. Educational building	482 ^b	482	-	-	3,372 ^b	3,372	-	-
10. Hospital & institutional building	134	134	-	-	1,292 ^b	1,292	-	-
11. Religious building	1,001	1,001	-	-	-	-	-	-
12. All other building	-	-	534 ^c	534	1,603 ^c	1,603 ^d	-	-
13. Utilities	4,663	3,331 ^d	82 ^a	82	709 ^a	2,041 ^d	-	-
14. Telephone & telegraph	1,128	1,128	-	-	-	-	-	-
15. Petroleum pipeline	272	272	-	-	-	-	-	-
16. Oil & gas well drilling & exportation	2,096	2,096	-	-	-	-	-	-
17. Railroad & local transit	307	307	-	-	8	8	-	-
18. Military	-	-	1,189	1,189	-	-	-	-
19. Conservation & development	-	-	1,569 ^b	1,487 ^e	-	82 ^e	-	-
20. Highway	-	-	532 ^b	532 ^f	6,409 ^b	6,409 ^f	-	-
21. All other	-	-	187 ^c	186 ^f	509 ^c	506 ^f	-	2 ^f
Total	\$47,480	\$46,151	\$4,093	\$4,010	\$13,943	\$15,356	\$ -	\$ 2

Source: Karen R. Polenske et al., State Estimates of Technology, 1963, Vol. IV of Multiregional Input-Output Analysis, ed. by Karen R. Polenske (6 vols.; Lexington, MA: Lexington Books, D. C. Heath and Company, 1974), p. 112.

TABLE A-1--Continued

^aThese figures were computed using the percentages of total output of these categories produced by the two levels of government (FG and SLG), as given in the MRIO national input-output table, as proxies for the percentages of construction.

^bThese figures are based upon information in the source documents suggesting that 12.5 percent of education construction and 9.4 percent of hospital construction are purchased by the private sector, and that 7.7 percent of highway construction is purchased by the federal government.

^cThese figures are based upon assumptions in the source documents that "all other building" construction is purchased 25 percent by the federal government and 75 percent by state and local government, and that "all other" construction is purchased 27 percent by the federal government and 73 percent by state and local government.

^dThese figures result from using the "utilities"-construction category to force the private sector total to equal the total used in the MRIO model.

^eThese figures result from using the "conservation-and-development"-construction category to force the federal-government-sector total to equal the total used in the MRIO model.

^fThese figures result from using the "all-other"-construction category to force the foreign-exports-sector total to equal the total used in the MRIO model.

percentages, the 21 construction categories are now aggregated into the 10 other sectors, as shown in Table A-2. This aggregation is by necessity somewhat subjectively based upon the author's knowledge of the composition and economic activities of the various sectors. Data in each row of the 51 x 21 construction-categories table are aggregated in this manner to create a 51 x 10 table. Each element in the table is then divided by the respective element in a column vector of row totals from the table to obtain the percentage distribution of new construction in each state among the 10 sectors. The sales of new construction in each state shown in the GPCF, FG, and SLG tables are then added together, multiplied by the above percentage distribution for each state, and added to the construction-sector row in each state input-output table.

The mechanics of the distribution of capital-formation sales can be seen in computer programs D23, D24, and D26, referenced in Appendix D.

REDISTRIBUTION OF SALES TO INTERMEDIATE DEMAND

The major advantage of using the MRIO model in this study is that it can trace output from sector to sector and state to state as the output, in effect, drops off some of the taxes it carries with it from previous sectors and states, and picks up new taxes. However, the MRIO model was not designed for this purpose and must be modified somewhat to accomplish it.

TABLE A-2

DISTRIBUTION OF TWENTY-ONE CONSTRUCTION CATEGORIES AMONG TEN PURCHASING SECTORS

Purchasing Sector	Construction Categories		
	Number Designation in Table A-1 ^a	Value (in millions)	Percent
Agriculture	8	\$ 1,247	1.9
Mining	16	2,096	3.2
Construction	-	-	-
Manufacturing	7	3,346	5.1
Commercial	2, 99.2% of 3, 4, 99.2% of 5, 6, 12.5% of 9, 9.4% of 10, 11, 61.1% of 13, 14, 15, 97.5% of 17	25,326	38.7
FG-Enterprise	- ^b	-	-
SLG-Enterprise	0.8% of 3, 0.8% of 5, 37.5% ^c of 12, 38.9% of 13, 2.5% of 17, 36.6% ^c of 21	3,229	4.9
PCE	1	14,136	21.6
FG-FD	25% of 12, 18, 94.8% of 19, 7.7% of 20, 26.9% of 21	3,932	6.0
SLG-FD	87.5% of 9, 90.6% of 10, 37.5% ^c of 12, 5.2% of 19, 92.3% of 20, 36.6% ^c of 21	12,208	18.6
Total		\$65,520	100.00

Source: Table A-1 of this report.

^aThe percentages in this column are derived from Table A-1.

^bFG-Enterprise accounts for only 0.1 percent of construction demand.

^cThe two miscellaneous categories under SLG in Table A-1 are arbitrarily divided 50 percent to SLG-Enterprise and 50 percent to SLG-FD.

The MRIO model does not show sales to intermediate demand unless the output sold is used in the production process of the intermediate buyer. For instance, output sold by the manufacturing sector to the commercial sector for resale to the agriculture sector is shown going directly from manufacturing to agriculture (assuming the agriculture sector uses the output in its production process), and sales by the manufacturing sector to the commercial sector for resale to final demand are shown going directly from manufacturing to final demand. There also may be transactions where the omitted intermediate sector is one other than the commercial sector or where more than one intermediate sector is omitted, but they would be relatively insignificant and are ignored here. If intermediate sales are not shown, the taxes shifted to the intermediate purchasers through those sales are incorrectly shown as being shifted to the final purchasers, and the taxes shifted by the intermediate purchasers to the final purchases are omitted entirely. If the intermediate and final purchasers are located in different states, the omission of intermediate sales also distorts the distribution of taxes among the states.

Rearrangement of the input-out tables to show the omitted intermediate transactions is complicated by a lack of data about these transactions. The MRIO data do include a national retail-and-wholesale-margins table that shows the markups by retailers and wholesalers on all sales by each industry. However, this table does not show how the margins are split between retailers and wholesalers, nor does it

indicate what portion of each transaction is handled by a retailer or wholesaler and what portion is a direct sale with no middleperson. For instance, the national input-output table shows industry i selling $\$X$ of its output to industry j , and the national retail-and-wholesale-margins table shows that this transaction includes retail and wholesale margins of $\$Y$. It is known that the transaction of $\$X$ consists of $\$aX$ sold directly by industry i to industry j , $\$bX$ sold to industry j through retailers, and $\$cX$ sold to industry j through wholesalers (where $a + b + c = 100$ percent). It also is known that the retailers' margins for $\$bX$ of retail sales is $\$dY$ and that the wholesalers' margins for $\$cX$ of wholesale sales is $\$eY$ (where $d + e = 100$ percent). However, the MRIO model includes no data on the value of any of these coefficients. In other words, it is not known what portion of the sales is direct rather than through a retailer or wholesaler, nor is it known what the percentage markup (that is, the percent the margin is of the cost of goods sold) by retailers or wholesalers is. It therefore is necessary to make some assumptions about the nature of these transactions.

In the case of sales to final demand it seems intuitively reasonable that hardly any of the output of the agriculture, mining, and manufacturing sectors is sold directly to the individual final consumer. (The commercial sector is not involved in the sales of the construction and government-enterprise sectors and, therefore, they are excluded from this discussion.) It is true that some agricultural output can be bought directly from the farmer and some industrial output

directly from the factory, but such sales are an insignificant percentage of total sales and are ignored here. (To the extent sectors other than the commercial sector sell retail, this study understates the amount of exporting, because the percentage of the commercial-sector's sales that go to PCE is higher than the percentage of the other sectors' sales that go to PCE. And, as previously noted, the PCE sector exports a smaller percentage of SLG taxes than any other sector.) It therefore is assumed that the agriculture, mining, and manufacturing sales that are shown by the MRIO model as being to PCE are, in fact, sales to the commercial sector and, in turn, sales by the commercial sector to PCE. Sales to the other components of final demand more nearly resemble interindustry transactions and are handled in the manner described below for interindustry transactions.

The above assumption permits the total retail and wholesale markup on sales to PCE to be calculated by dividing the margins on sales to PCE by the amount of the sales.² This gives markups of 70.56 percent for agriculture, 81.67 percent for mining, and 55.93 percent for manufacturing.

To arrive at separate markups for wholesale and retail sales, some additional computations are necessary. It first is necessary to determine the proportional relationship between wholesale and retail markups and the proportions of sales to PCE by wholesalers and retailers. It is known that 24.79 percent of the margins on total sales to PCE by all sectors is wholesale margins,³ and it is assumed that

the percentage for each individual sector is the same as this total percentage.⁴ It also is assumed that the proportional relationship between wholesale and retail markups is the same for each sector. Because there are no data on the ratio of markups by wholesalers and retailers and because the only component of the margins for which data are available for both wholesalers and retailers is payroll, it is assumed that all other components of the margins have the same relationship as the payroll component, that is, that the ratios are the same. It therefore is estimated that the percentage that retailers' margins are of sales is 1.54 times greater than wholesalers' margins are of sales, because the payroll of retailers as a percentage of sales is 1.54 times greater than the payroll of wholesalers (11.315 percent of sales compared to 7.335 percent of sales.)⁵ It then is just a matter of separating the weighted averages calculated above (70.56 percent for agriculture for example) into their two components.⁶ This results in wholesale and retail markups of 50.12 and 77.30 percent for agriculture, 58.00 percent and 89.47 percent for mining, and 39.72 percent and 61.27 percent for manufacturing.

The next step is to split the margin on each transaction between wholesalers and retailers. The previous steps give the margins on total sales to each sector split between wholesalers and retailers but do not give these data for each individual selling sector. In other words, it is known what the total margins by wholesalers and retailers on total purchases of each sector from all sectors is and

what percent of that is added by retailers. However, it is not known what percent is added by retailers on the purchases by each sector from any individual sector. It therefore must be assumed that the split for each sector is the same as the split for the total of all sectors. For instance, it is known that 32.81 percent of the \$1,516,291,000 wholesale and retail margin on the total purchases of the agriculture sector from all sectors is added by retailers, and it is assumed that the same percentage of the \$397,180,000 margin on purchases by the agriculture sector from the agriculture sector is added by retailers.⁷ Given the level of aggregation used in this study, this seems to be a reasonable assumption.

The above gives for each transaction the amounts of the margins added by both wholesalers and retailers and the percent markups by each. The wholesale and retail margins are next divided by the corresponding markup percentage to determine the amounts of goods and services handled by wholesalers and retailers. These two amounts are added together and the result is divided by the total amount of the transaction to get the percentage of the transaction that involves either a wholesaler or retailer. It is assumed that the percentages for each state are the same as these national percentages, and the transactions in each state are multiplied by the appropriate percentages to determine the amount of each transaction for which the commercial sector is an intermediate step. Finally, these amounts are subtracted from the total transactions by the selling sectors to the buying sectors,

added to the total transactions by the selling sectors to the commercial sector, and then added to the total sales by the commercial sector to the original buying sectors. For example, of the \$397,180,000 margin on purchases by the agriculture sector from the agriculture sector, it is assumed that 32.81 percent, or \$130,315,000, is added by retailers and, therefore, that \$266,865,000 is added by wholesalers. The figure of \$130,315,000 is divided by the agriculture retail markup of 77.30 percent and the figure of \$266,865,000 is divided by the agriculture wholesale markup of 50.12 percent to get a total of \$701,035,556 of goods and services handled by wholesalers and retailers. This figure is divided by the \$17,035,735,000 in total sales by the agriculture sector to the agriculture sector to determine that 4.12 percent of the total transaction is handled by a wholesaler or retailer. Then, in the case of Alabama, that percentage is multiplied times the \$221,568,000 in total sales by the agriculture sector to the agriculture sector to get a total of \$9,117,719 of goods and services handled by a wholesaler or retailer. Next, the agriculture-to-agriculture transaction is reduced by this amount from \$221,568,000 to \$212,450,281, the agriculture-to-commercial-sector transaction is increased from \$3,252,000 to \$12,369,719, and the commercial-sector-to-agriculture-sector transaction is increased from \$90,700,000 to \$99,817,719. This process is repeated in all states for all transactions involving sales by the agriculture, mining, and manufacturing sectors to all other sectors, except of course the commercial sector,

and to all components of final demand except PCE.

The above adjustments in the input-output tables necessitate no corresponding changes in the trade-flow tables, although some changes may at first appear to be necessary. For instance, if it were assumed that the wholesaler or retailer involved in the sales discussed above is located in the same state as the producing sector, it would be necessary to subtract these sales proportionately from the respective state row of the producing-sector trade-flow table and add the total of these sales to the intrastate cell in that row. In other words, these sales would now be intrastate sales to the commercial sector rather than a combination of interstate and intrastate sales to the sector previously shown as the purchasing sector. Then, of course, the sales subtracted from each cell in each row of the producing-sector trade-flow table would have to be added to the corresponding cells and rows in the commercial-sector trade-flow table. In other words, the commercial sector would now be the distributor of this output. These adjustments would both decrease the percentage of interstate trade and increase the percentage of intrastate trade shown in the producing-sector's trade-flow table and would increase the percentage of interstate trade in the commercial-sector trade-flow table, with the net result depending upon relative proportions between and within the tables.

On the other hand, if it were assumed that the wholesaler or retailer is located in the same state as the purchasing sector, no change in the producing-sector's trade flows

would be necessary. The only change would be to add the sales handled by the wholesaler or retailer to the diagonal (that is, the intrastate cells) of the commercial-sector trade-flow table. The net result of this assumption would be to increase the percentage of intrastate sales by the commercial sector and, consequently, to reduce the amount of tax exportation. However, because the commercial-sector trade flows consist of commercial-sector margins and because those flows, unlike the input-output transactions, already take into account both the involvement of wholesalers and retailers in the sales discussed above and the location of the wholesalers and retailers, no adjustment of these flows is necessary. This of course is true of the first alternative too. The commercial-sector trade flows are correct and require no adjustment regardless of the changes made in the producing-sector's trade flows.

The mechanics of redistributing the sales to intermediate demand are shown in computer program D27, referenced in Appendix D.

ELIMINATION OF NINV

The NINV table--a table of NINV final-demand vectors--in the MRIO model serves no useful purpose in this study because NINV is not a purchasing sector and is not related to the percentage distribution of output among the consuming sectors. It therefore can safely be eliminated, and its elimination does not necessitate the modification of any other tables.

RETURN OF SECONDARY PRODUCTS TO PRODUCING SECTORS

In the MRIO model the output of each industry is classified as either its primary product or a secondary product. Secondary products are in all cases the primary product of a different industry. The product-to-industry input-output tables in the MRIO model were constructed by subtracting all secondary products from the producing-industry rows in industry-to-industry input-output tables and adding them to the industry rows whose primary products are the same. The needs of this study, however, are best met by industry-to-industry tables, because SLG taxes are levied almost entirely upon the producing industry rather than upon the product itself. It therefore is necessary to return the secondary products in the MRIO input-output tables to their producing industries.

To transfer secondary products back to the producing industries, the amount of secondary products transferred into industry i from industry j , as given in the 79×79 secondary-products table of the MRIO model, is divided by the total output of industry i , as given in the national input-output table of the MRIO model. This gives the percentage that secondary products from industry j are of industry i 's output. That percentage is then multiplied times the distribution of industry i 's output, as given in each state input-output table. This gives the distribution of secondary products among the consuming sectors, assuming of course that the distribution of a product is unaffected by whether it is the primary or secondary output of an industry and that secondary

products are the same percentage of the total output of industry i in each state. These secondary products are then subtracted in each of the state input-output tables from the output of industry i that is consumed by each sector and then added to the output of industry j that is consumed by the same sectors. In other words, the secondary products are moved from row i of each state input-output table to the producing-industry's row, row j .

The details of this adjustment can be seen in computer program D28, referenced in Appendix D.

Because the trade flows in the MRIO model also are constructed to show product-to-industry flows, they too could be modified to show industry-to-industry flows. This would be accomplished by multiplying the percentage that secondary products from industry j are of industry i 's total output, including transferred-in secondary products--as calculated above--times industry i 's trade-flow table, and then subtracting the result from industry i 's original trade-flow table and adding it to industry j 's trade-flow table. However, because the change in each trade flow would be a proportional increase or decrease, the percentage distribution would remain unchanged and, therefore, the trade flows need not be modified for the purposes of this study.

ELIMINATION OF IMPUTED RENT OF OWNER-OCCUPIED HOUSING

Imputed rent of owner-occupied housing is 80.2 percent⁸ of the sales of the real-estate and rental industry (I0-71) to PCE. Imputed values can carry no taxes unless a financial transaction takes place, and therefore these imputed rents

must be removed before the tables in the MRIO model can be used to trace SLG taxes. If imputed rents were not removed, the portion I0-71 sales to PCE--a nonexporting sector--would be overstated and, consequently, the estimates of tax exportation would be understated. These imputed rents are removed simply by multiplying the sales from I0-71 to PCE in each column of the MRIO PCE table--a table of PCE final-demand vectors--by 19.8 percent.

It also is necessary to remove the imputed rents from the I0-71 trade flows. This removal of imputed rent is accomplished by multiplying the I0-71 row in the PCE table by 80.2 percent and subtracting the result from the diagonal--because imputed rents are intrastate--of the I0-71 trade-flow table.

Some of the sales of I0-71 to renters also is imputed. However, there is insufficient data upon which to base an adjustment of those sales and therefore no attempt is made to remove this imputed rent. The available data do suggest though that this imputed rent is relatively small and will not cause significant understating of exported taxes.

The details of this adjustment can be seen in computer program D17, referenced in Appendix D.

ELIMINATION OF INTERSTATE TRADE OF SELECTED SERVICE INDUSTRIES

Some of the service-sector trade flows are based upon the state of residence of one of the parties to the transaction rather than upon the nature of the transaction itself. For instance, the rental of a hotel room to an out-of-stater is shown in the trade flows as an interstate sale even though

the transaction is intrastate. Because the trade-flow tables are used in this study to calculate the percentage of interstate sales by each industry, it is necessary that the service-sector trade-flow tables be modified so that they are representative of the transactions rather than the states of residence of the parties involved. There are no data on the extent to which any particular trade-flow table is based on one or the other; however, close inspection of the service industries suggests a rather clear division. It is obvious that the transactions of industries 66, 71, 72, 75, 76, and 77 are mostly, if not entirely, intrastate, while all other service industries have significant portions of interstate sales. Therefore, all sales of industries 66, 71, 72, 75, 76, and 77 are placed on the diagonals of their trade flows, and no modification is made in the other service-industry trade flows.

The details of this adjustment can be seen in computer program D17, referenced in Appendix D.

CHANGE STATE-OF-EXIT TO STATE-OF-PRODUCTION

The flows of goods and services to FEXP, as contained in the MRIO trade flows, are based upon the state-of-exit rather than the state-of-production. That is, a shipment from one state to FEXP, routed through a port in a second state, is shown as a sale by the first state to the second state, and as a sale by the second state to FEXP. This means that in this study's calculations the second state would be shown as importing some tax from the first state due to this transaction and then exporting some tax to FEXP, which is not correct and which

could seriously distort the importation and exportation results of this study. For instance, the use of state-of-exit data would result in an overstatement of interstate sales to Louisiana of 19.3 percent, to North Dakota of 14.5 percent, and to New York of 12.3 percent. To avoid this distortion, it is necessary to change the trade flows to reflect shipments from the states-of-production to FEXP instead of from the states-of-exit.

To accomplish this, it first is necessary to determine the increase in trade between states caused by sales to FEXP being shown as trade from the state-of-production to the state-of-exit. This is done for each sector by first subtracting the FEXP state-of-production final-demand table from the FEXP state-of-exit final-demand table. It next is necessary to determine what percentage of each sector's total trade is represented by the difference between the state-of-exit and state-of-production figures for FEXP. Since what is sought are the percentages the above figures are of actual flows (the interstate sales), the diagonal (the intrastate sales) of each trade flow is set equal to zero. Each trade flow is then summed and the excess of state-of-exit over state-of-production is subtracted from the total of the trade flows. This gives the total interstate trade based upon the state-of-production. The difference between state-of-exit and state-of-production is then divided by this total interstate trade, to arrive at the percentage increase in trade for each sector caused by using state-of-exit for FEXP. This percentage is then multiplied times each trade flow, with its

diagonal set equal to zero, to determine the distribution of the increased trade resulting from using state-of-exit. (This of course assumes the distribution is proportional.)

These increases in trade, as distributed above, are then subtracted from the original state-of-exit trade flows and added to their diagonals to obtain state-of-production trade flows. In other words, trade shown as flowing from state g to state h and then from state h to FEXP is changed to flow directly from state g to FEXP (this flow is shown as an intra-state shipment because the trade-flow tables do not provide for flows to FEXP) by subtracting that trade from the state g to state h trade flows and adding it to the state g to state g trade flow.

The details of this adjustment can be seen in computer program D19, referenced in Appendix D.

The final adjustment necessary is, of course, to use the FEXP state-of-production final-demand vectors from the MRIO model instead of the state-of-exit final-demand vectors. This results in the flow from state h to FEXP now being correctly shown as a sale by state g to FEXP.

Another problem, quite minor though, is caused by an error in the MRIO FEXP data. MRIO data for FEXP from the state-of-production indicate that none of the mining output produced in North Dakota is exported. MRIO data for FEXP from the state-of-exit indicate that \$11,066,000 of mining products are exported from North Dakota. This must mean that at least \$11,066,000 of mining products are shipped to North Dakota and then exported. However, MRIO trade flows indicate

that only \$5,985,000 of mining products are shipped to North Dakota. Obviously, one or more of the above three sets of data is in error.

The state-of-exit data appear more suspicious than the others. First, Minnesota and Ohio also are shown as exporting \$11,066,000 of mining products as states-of-exit. That three states would export the exact same amount is highly unlikely. Second, the other nearby states bordering Canada export relatively little as states-of-exit. For example, Montana and Idaho export no mining output, Wisconsin exports only \$3,015,000, and Minnesota, which has almost four times as much mining production as North Dakota, exports only \$11,066,000. Therefore, mining exports from North Dakota as a state-of-exit are arbitrarily reduced from \$11,066,000 to \$3,066,000. Regardless of how this data problem is handled, the impact upon this study's results is negligible of course.

PROPORTIONAL DISTRIBUTION OF CONSUMERS

Each state input-output table in the MRIO model shows the distribution of output from each sector in all states to each sector in that state. There is no way to separate the distribution of output that originated in other states from the distribution of output that originated in the same state. It therefore is necessary to assume that the interstate sales of each sector are distributed among the consuming sectors in the same proportions as are the intrastate sales. However, it intuitively seems that this would not be true of interstate sales of the commercial sector to PCE; that interstate sales of the commercial sector would be less likely to be to PCE

than would intrastate sales. For example, a relatively high percentage of a bank's local business would consist of individuals (PCE), while its interstate business may be more oriented toward other industries and include a relatively low percentage of out-of-state individual depositors. Nevertheless, lacking any data that suggest more accurate proportions, the same assumption is made for this sector as for the others. To the extent that the proportion of interstate sales to PCE is in fact less than that of intrastate sales, the tax exportation results are overstated, because sales to sectors other than PCE may be reimported. Sales to PCE cannot be reimported; they remain in the state to which they are initially exported. But this point is raised primarily for the technical reader, because the amounts involved are nominal and have no noticeable impact upon this study's results.

NOTES FOR APPENDIX A

¹It first is necessary to adjust each of these tables, as discussed in the next section, to show the correct distribution of the sales to intermediate demand.

²Those sales to PCE that for some reason have no corresponding margins are omitted from the calculations.

³U.S. Department of Commerce, Office of Business Economics, Input-Output Structure of the U.S. Economy: 1963, Vol. 1 (Washington: GPO, 1969), p. 185.

⁴It should be noted that all data on the split between wholesale and retail sales are based upon the nature of the sellers rather than the sales. For instance, a retail sale by a wholesaler is classified as a wholesale sale. The distortion caused by this data quirk, however, is undoubtedly insignificant.

⁵U.S. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States: 1972 (93rd edition; Washington: GPO, 1972), pp. 742, 748. (For wholesalers, "merchant wholesalers" is used.)

⁶The calculation for each sector is the same except for the weighted average used. The calculation for the agriculture sector is:

X = percent markup of wholesalers
 Y = percent markup of retailers
 retail markup = 1.5426 times wholesale markup
 24.79 percent of margins on sales to PCE is by
 wholesalers
 75.22 percent of margins on sales to PCE is by
 retailers
 70.56 percent = weighted-average markup for agriculture
 sector

Therefore: $.7056 = .2479X + .7522Y$
 $Y = 1.5426X$

and: $X = 50.12$ percent
 $Y = 77.30$ percent

⁷U.S. Department of Commerce, Office of Business Economics, Input-Output Structure of the U.S. Economy: 1963, pp. 5, 10.

⁸Imputed rent of \$38,944,000 divided by \$75,594,000 in total sales before secondary products are transferred in equals 51.5 percent of sales before secondary products are transferred in. Assuming secondary products have the same composition as the output to which they are transferred, total imputed rent of owner-occupied housing is 51.5 percent of total sales of \$83,886,579 after secondary products are transferred in, which equals \$43,216,114. Imputed rent of \$43,216,114 divided by total sales to PCE of \$53,878,476 equals 80.2 percent. (All imputed rent is included in sales to PCE.) John M. Rodgers, State Estimates of Output, Employment, And Payrolls, 1947, 1958, 1963, Vol. II of Multiregional Input-Output Analysis, ed. by Karen R. Polenske (6 vols.; Lexington, MA: Lexington Books, D. C. Heath and Company, 1972), p. 75.

APPENDIX B

Calculation of The Percentage of Output Produced by Unincorporated Business

In this appendix the unincorporated portion of each of the economic sectors is calculated. As discussed in Chapter II under corporation-income and -franchise taxes, there are no data on the distribution of SLG corporation-income taxes among the economic sectors used in this study. This distribution is estimated in Chapter II using the data calculated in this appendix.

Column one of the tables that follow is the total 1963 sales of each sector in each state as given in the MRIO model. (Strictly speaking, these are output figures rather than sales figures, but the difference between output and sales--net change in inventory--is relatively insignificant and is ignored here.) Column two contains in row 52 the total 1962 sales of each sector in the United States as given by the Internal Revenue Service. To calculate the 1962 sales for each state, each of the MRIO state sales figures is multiplied by the ratio of total 1962 sales to total MRIO sales. For example, the 1963 Alabama agriculture sales of \$944,754,000 are multiplied by $\frac{\$41,109,374,000}{\$57,568,127,000}$ to get 1962 Alabama agriculture sales of \$674,649,000. Column three is the 1962 sales by unincorporated business in each state as given by the Internal Revenue

Service. The percentage these sales are of total sales--as shown in column four--is obtained by dividing column three by column two. The details of these calculations are shown in computer program D30, referenced in Appendix D.

To determine the percentage of each subsector (local agriculture for example) that is unincorporated, each percentage in column four (X%) is compared with the percentage of each sector in each state that is local (Y%). If Y is greater than X, it is assumed that X/Y of the local sector is unincorporated and that all of the national sector is incorporated. If Y is less than X, it is assumed that all of the local sector is unincorporated and that $(X-Y)/(100-Z-Y)$ of the nondominant national sector is unincorporated--where Z is the percentage of the sector that is dominant national--and that all of the dominant national sector is incorporated.

Calculating 1962 sales for each state by assuming that the state's 1962 sales have the same relationship to its 1963 sales as the national relationship of 1962 sales to 1963 sales results in underestimating the 1962 sales in six cases to the extent that the estimate of 1962 sales by unincorporated business exceeds the estimate of total 1962 sales. These cases--and the degree of overestimation of unincorporated sales--are, for agriculture, Kansas (18 percent), Montana (6 percent), Nebraska (12 percent), South Dakota (2 percent), and Texas (8 percent), and, for construction, Idaho (13 percent). This inconsistency is handled by assuming that in each case 100 percent (instead

of 118 percent in the case of Kansas for example) of the sales are by unincorporated business. To maintain national consistency, the excess over 100 percent is distributed proportionately among the remaining states, except in the case of Idaho construction where the excess is so small that it would not affect the percentages for other states. (In the case of Oklahoma agriculture, a proportional distribution would result in a similar overestimation of unincorporated sales as for the other six states and, therefore, it too is held to 100 percent.)

TABLE B-1
AGRICULTURE OUTPUT PRODUCED BY UNINCORPORATED BUSINESS
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

	1	2	3	4
	TOTAL SALES	TOTAL SALES	UNINCORP. SALES	% UNINCORP.
	1963	1962	1962	1962
1 ALABAMA	944754.2	674648.6	436156.3	64.6
2 ARIZONA	680833.3	486182.7	378382.5	77.8
3 ARKANSAS	1157784.2	826716.8	754912.1	91.3
4 CALIFORNIA	4624873.9	3382628.4	3886986.8	91.8
5 COLORADO	932644.5	666881.8	597258.5	89.7
6 CONNECTICUT	213184.7	152178.8	122479.5	88.5
7 DELAWARE	162265.6	115873.8	65491.3	56.5
8 DISTRICT OF COLUMBIA	8.8	8.8	8.8	8.8
9 FLORIDA	1386898.8	932678.3	641859.7	68.7
10 GEORGIA	1315286.4	939245.5	711356.7	75.7
11 IDAHO	695214.8	496452.6	413861.8	83.4
12 ILLINOIS	3488549.4	2428338.8	2178885.4	89.7
13 INDIANA	1986886.8	1418777.3	1189462.4	83.8
14 IOWA	4289899.5	3885716.1	2881478.3	93.2
15 KANSAS	1798724.1	1284468.1	1284468.1	100.8
16 KENTUCKY	1168928.8	829813.8	598193.4	71.2
17 LOUISIANA	811697.8	579633.8	383654.6	52.4
18 MAINE	348847.5	242827.8	122338.2	58.4
19 MARYLAND	492644.5	351797.2	269198.3	76.5
20 MASSACHUSETTS	389586.4	221875.5	152461.8	69.8
21 MICHIGAN	1385188.9	931972.8	735355.5	78.9
22 MINNESOTA	2498763.2	1778652.9	1518417.6	85.4
23 MISSISSIPPI	1179845.6	841955.9	534439.4	63.5
24 MISSOURI	1891823.8	1358379.2	1287837.8	95.3
25 MONTANA	666888.1	476224.5	476224.5	100.8
26 NEBRASKA	1997841.8	1426657.9	1426657.9	100.8
27 NEVADA	78531.1	56879.8	34942.6	62.3
28 NEW HAMPSHIRE	84887.2	68568.8	47146.4	77.8
29 NEW JERSEY	584159.7	368828.2	315158.6	87.5
30 NEW MEXICO	371171.2	265853.2	213848.9	88.7
31 NEW YORK	1656942.8	1183221.6	975844.9	82.4
32 NORTH CAROLINA	1784974.3	1217521.4	912685.7	75.8
33 NORTH DAKOTA	938638.4	664562.8	592839.8	89.1
34 OHIO	1753922.5	1252475.3	1087799.3	86.9
35 OKLAHOMA	991248.3	787858.8	787858.8	100.8
36 OREGON	756871.7	539918.5	478366.8	88.6
37 PENNSYLVANIA	1398896.8	998379.7	733485.4	73.5
38 RHODE ISLAND	37527.5	26798.4	9121.8	34.8
39 SOUTH CAROLINA	683272.1	438796.4	345843.7	88.3
40 SOUTH DAKOTA	1138123.8	812733.1	812733.1	100.8
41 TENNESSEE	926838.8	661283.9	515674.4	78.8
42 TEXAS	3575345.7	2553152.8	2553152.8	100.8
43 UTAH	249129.1	177983.8	164564.1	92.5
44 VERMONT	213978.1	152881.7	84419.1	55.2
45 VIRGINIA	799822.8	578581.8	473469.8	83.8
46 WASHINGTON	955666.8	682448.7	648496.6	95.8
47 WEST VIRGINIA	198681.6	141878.4	96846.2	67.7
48 WISCONSIN	1884757.6	1345984.6	1067878.9	79.3
49 WYOMING	265732.3	189759.3	143227.4	75.5
50 ALASKA	64759.5	46244.7	38587.6	66.1
51 HAWAII	352827.8	251382.3	55576.8	22.1
52 TOTAL	57568126.7	41189374.8	35897185.8	85.4

TABLE B-2
MINING OUTPUT PRODUCED BY UNINCORPORATED BUSINESS
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

	1	2	3	4
	TOTAL SALES	TOTAL SALES	UNINCORP. SALES	% UNINCORP.
	1963	1962	1962	1962
1 ALABAMA	231981.8	155848.7	15833.8	9.6
2 ARIZONA	418359.2	275671.9	1921.8	8.7
3 ARKANSAS	134467.9	98333.2	7943.8	8.8
4 CALIFORNIA	1428151.7	954832.5	78961.8	8.3
5 COLORADO	324883.9	218197.5	36827.8	16.5
6 CONNECTICUT	17388.8	11676.1	8.8	8.8
7 DELAWARE	3635.2	2442.8	8.8	8.8
8 DISTRICT OF COLUMBIA	327.1	219.7	8.8	8.8
9 FLORIDA	189276.8	127152.2	5835.8	4.8
10 GEORGIA	115445.2	77554.8	8.8	8.8
11 IDAHO	54838.5	36382.1	51.8	8.1
12 ILLINOIS	595294.5	399988.2	98852.8	24.5
13 INDIANA	147481.5	99821.7	5335.8	5.4
14 IOWA	47631.3	31997.8	8.8	8.8
15 KANSAS	462211.6	318885.5	78641.8	22.8
16 KENTUCKY	498867.9	329756.2	188173.8	38.4
17 LOUISIANA	2557596.8	1718147.7	19388.8	1.1
18 MAINE	337418.8	226671.9	8.8	8.8
19 MARYLAND	213323.8	143386.6	11499.8	8.8
20 MASSACHUSETTS	36961.5	24838.8	4874.8	16.4
21 MICHIGAN	658189.9	442168.2	32289.8	7.3
22 MINNESOTA	537295.2	368945.3	3336.8	8.9
23 MISSISSIPPI	211112.4	141821.5	18972.8	13.4
24 MISSOURI	112151.4	75341.3	66785.8	88.6
25 MONTANA	283887.1	136967.7	8.8	8.8
26 NEBRASKA	78821.6	52958.9	23495.8	44.4
27 NEVADA	72788.5	48892.6	8.8	8.8
28 NEW HAMPSHIRE	3675.8	2469.4	8.8	8.8
29 NEW JERSEY	151559.1	181814.7	729.8	8.7
30 NEW MEXICO	746872.2	581735.4	52372.8	18.4
31 NEW YORK	429888.2	288288.8	38837.8	18.4
32 NORTH CAROLINA	47462.1	31884.2	8.8	8.8
33 NORTH DAKOTA	147134.2	98842.1	8.8	8.8
34 OHIO	358242.4	248668.8	44862.8	18.3
35 OKLAHOMA	889513.3	543816.5	151678.8	27.9
36 OREGON	32282.3	21686.7	8.8	8.8
37 PENNSYLVANIA	1362638.8	915396.4	114543.8	12.5
38 RHODE ISLAND	3814.4	2825.8	8.8	8.8
39 SOUTH CAROLINA	36884.3	24187.8	8.8	8.8
40 SOUTH DAKOTA	37853.9	24892.2	8.8	8.8
41 TENNESSEE	129685.2	87866.5	13833.8	15.9
42 TEXAS	4318998.7	2981428.6	555638.8	19.2
43 UTAH	485886.8	272667.8	8.8	8.8
44 VERMONT	72698.8	48832.4	8.8	8.8
45 VIRGINIA	236684.4	159888.4	57969.8	36.5
46 WASHINGTON	118214.8	79414.1	2881.8	3.6
47 WEST VIRGINIA	838896.1	563817.9	78255.8	13.9
48 WISCONSIN	111133.8	74657.7	3244.8	4.3
49 WYOMING	511998.1	343951.2	4147.8	1.2
50 ALASKA	25613.4	17286.6	8.8	8.8
51 HAWAII	31889.4	28885.3	8.8	8.8
52 TOTAL	28629274.3	13858377.8	1788318.8	12.3

TABLE B-3
CONSTRUCTION OUTPUT PRODUCED BY UNINCORPORATED BUSINESS
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

	1	2	3	4
	TOTAL SALES	TOTAL SALES	UNINCORP. SALES	% UNINCORP.
	1963	1962	1962	1962
1 ALABAMA	1869183.5	785024.1	311346.0	39.7
2 ARIZONA	952391.0	699271.9	202064.0	28.9
3 ARKANSAS	632367.6	464301.8	118719.0	25.6
4 CALIFORNIA	14954985.7	10980365.0	3444504.0	31.4
5 COLORADO	1114265.2	818124.4	313634.0	38.3
6 CONNECTICUT	1354049.6	994180.7	327466.0	32.9
7 DELAWARE	244432.9	179469.4	22681.0	12.6
8 DISTRICT OF COLUMBIA	465183.1	341550.3	20852.0	6.1
9 FLORIDA	3233182.8	2373892.4	677940.0	28.6
10 GEORGIA	1484288.8	1089805.9	507136.0	46.5
11 IDAHO	275526.1	202298.9	220729.0	113.1
12 ILLINOIS	4146169.6	3044232.6	1211503.0	39.8
13 INDIANA	1637572.5	1202351.1	496985.0	41.3
14 IOWA	1000014.9	734238.6	336064.0	45.8
15 KANSAS	1013746.6	744320.9	333093.0	44.8
16 KENTUCKY	1032452.7	758055.4	334213.0	44.1
17 LOUISIANA	1798497.4	1320506.6	335257.0	25.4
18 MAINE	236501.0	173645.6	112024.0	64.5
19 MARYLAND	1029193.7	1343044.7	272607.0	20.3
20 MASSACHUSETTS	2305108.8	1692474.8	564792.0	33.4
21 MICHIGAN	3032071.5	2226230.9	921684.0	41.4
22 MINNESOTA	1416545.3	1040066.8	420743.0	40.5
23 MISSISSIPPI	560447.0	411495.7	203177.0	49.4
24 MISSOURI	1646483.9	1200894.1	413529.0	34.2
25 MONTANA	357928.6	262801.1	66096.0	25.2
26 NEBRASKA	630769.2	463128.2	135735.0	29.3
27 NEVADA	694399.0	509847.0	99707.0	19.6
28 NEW HAMPSHIRE	221769.8	162829.5	67201.0	41.3
29 NEW JERSEY	2498934.0	1834786.6	691324.0	37.7
30 NEW MEXICO	563686.3	413874.1	120665.0	29.2
31 NEW YORK	6721757.4	4935300.6	1433703.0	29.0
32 NORTH CAROLINA	1386427.2	1017953.3	490700.0	48.2
33 NORTH DAKOTA	323154.4	237268.9	41511.0	17.5
34 OHIO	4166758.1	3059349.2	800254.0	26.4
35 OKLAHOMA	1230506.5	903471.9	337303.0	37.3
36 OREGON	952082.0	699045.0	289153.0	41.4
37 PENNSYLVANIA	3111282.4	2284389.7	1157703.0	50.7
38 RHODE ISLAND	295232.5	216767.9	47274.0	21.8
39 SOUTH CAROLINA	479731.5	352232.2	315724.0	89.6
40 SOUTH DAKOTA	338794.2	248752.1	134854.0	54.2
41 TENNESSEE	1271245.7	933383.8	444972.0	47.7
42 TEXAS	5275851.6	3873676.5	1718403.0	44.4
43 UTAH	565798.7	415425.1	165417.0	39.8
44 VERMONT	104139.8	76462.3	33025.0	43.2
45 VIRGINIA	1959485.2	1438708.3	428713.0	29.8
46 WASHINGTON	1749480.6	1284517.1	432190.0	33.6
47 WEST VIRGINIA	425266.3	312242.3	62519.0	20.0
48 WISCONSIN	1609525.1	1181757.9	443364.0	37.5
49 WYOMING	287984.7	211446.4	31742.0	15.0
50 ALASKA	197652.4	145121.9	17347.0	12.0
51 HAWAII	459131.9	337107.4	74796.0	22.2
52 TOTAL	85313436.0	62639489.0	22220137.0	35.5

TABLE B-4
MANUFACTURING OUTPUT PRODUCED BY UNINCORPORATED BUSINESS
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

	1	2	3	4
	TOTAL SALES	TOTAL SALES	UNINCORP. SALES	% UNINCORP.
	1963	1962	1962	1962
1 ALABAMA	6322574.2	5688721.4	297769.8	5.3
2 ARIZONA	1797284.8	1594298.7	52829.8	3.3
3 ARKANSAS	2883469.7	2486942.8	137985.8	5.5
4 CALIFORNIA	39878617.5	35369889.8	1891477.8	5.3
5 COLORADO	2469425.3	2198613.9	76284.8	3.5
6 CONNECTICUT	8917846.2	7918263.4	142258.8	1.8
7 DELAWARE	1883453.1	1599833.5	8.8	8.8
8 DISTRICT OF COLUMBIA	418655.6	364298.4	8.8	8.8
9 FLORIDA	5417835.6	4886132.7	239368.8	5.8
10 GEORGIA	8939589.5	7938261.5	272541.8	3.4
11 IDAHO	916293.3	812838.8	43667.8	5.4
12 ILLINOIS	32965888.7	29243783.4	887364.8	3.8
13 INDIANA	17677581.8	15681686.5	217283.8	1.4
14 IOWA	6511375.8	5776285.5	161888.8	2.8
15 KANSAS	4318888.6	3824166.8	62762.8	1.6
16 KENTUCKY	6121854.8	5429954.6	164491.8	3.8
17 LOUISIANA	6419582.2	5694776.6	257513.8	4.5
18 MAINE	2897886.8	1861824.1	42269.8	2.3
19 MARYLAND	7318789.9	6492387.9	189914.8	2.9
20 MASSACHUSETTS	13641368.8	12181184.4	183146.8	1.5
21 MICHIGAN	34128314.1	38267946.8	764582.8	2.5
22 MINNESOTA	7182572.3	6388653.4	164317.8	2.6
23 MISSISSIPPI	2238935.6	1986147.7	183859.8	9.3
24 MISSOURI	18876594.3	9648568.8	278746.8	2.9
25 MONTANA	929583.7	824557.7	27132.8	3.3
26 NEBRASKA	2546845.8	2258582.8	124627.8	5.5
27 NEVADA	245681.1	217871.4	8.8	8.8
28 NEW HAMPSHIRE	1472533.7	1386276.7	37323.8	2.9
29 NEW JERSEY	22534854.8	19998547.8	554681.8	2.8
30 NEW MEXICO	522653.3	463642.9	77871.8	16.6
31 NEW YORK	45898662.3	48886779.2	1646238.8	4.1
32 NORTH CAROLINA	13624836.2	12886518.5	287828.8	2.4
33 NORTH DAKOTA	424527.7	376596.2	8.8	8.8
34 OHIO	34826831.3	38894693.5	452885.8	1.5
35 OKLAHOMA	3485398.3	3828983.3	113427.8	3.8
36 OREGON	4858791.6	3593435.3	334891.8	9.3
37 PENNSYLVANIA	32865319.1	29154646.7	981888.8	3.4
38 RHODE ISLAND	2188784.7	1934491.3	43881.8	2.3
39 SOUTH CAROLINA	5827228.5	5169382.9	131838.8	2.6
40 SOUTH DAKOTA	598283.1	538662.7	34465.8	6.5
41 TENNESSEE	7515332.3	6666818.6	218376.8	3.3
42 TEXAS	21849992.4	18673334.3	728855.8	3.9
43 UTAH	1671977.1	1483281.8	32817.8	2.2
44 VERMONT	912842.2	889777.4	43495.8	5.4
45 VIRGINIA	7518798.3	6662788.5	178728.8	2.6
46 WASHINGTON	5896588.9	5238761.1	194821.8	3.7
47 WEST VIRGINIA	3912867.7	3471883.7	48128.8	1.2
48 WISCONSIN	13415387.5	11988717.6	253861.8	2.1
49 WYOMING	558977.1	488768.8	8.8	8.8
50 ALASKA	159837.8	141798.5	8.8	8.8
51 HAWAII	788438.4	692315.6	3389.8	8.5
52 TOTAL	465681465.8	413832548.8	13244845.8	3.2

TABLE B-5
COMMERCIAL OUTPUT PRODUCED BY UNINCORPORATED BUSINESS
(MONEY AMOUNTS ARE IN THOUSANDS OF DOLLARS)

	1 TOTAL SALES 1963	2 TOTAL SALES 1962	3 UNINCORP. SALES 1962	4 % UNINCORP. 1962
1 ALABAMA	4465125.5	6988513.2	2758715.8	39.4
2 ARIZONA	2982842.9	4542881.8	1247577.8	27.5
3 ARKANSAS	2298657.8	3585181.8	2871192.8	57.8
4 CALIFORNIA	43714238.8	68418564.9	28558859.8	38.8
5 COLORADO	4897673.4	6413482.8	2862419.8	32.2
6 CONNECTICUT	5567319.9	8713593.5	2832118.8	23.3
7 DELAWARE	1889488.1	1579982.7	296336.8	18.8
8 DISTRICT OF COLUMBIA	3488912.2	5448889.8	381451.8	5.5
9 FLORIDA	11688691.5	18156619.7	4871636.8	26.8
10 GEORGIA	6875792.6	18761526.7	3259498.8	38.3
11 IDAHO	1151268.5	1881887.8	678789.8	37.7
12 ILLINOIS	28894827.4	43978876.3	11841457.8	25.1
13 INDIANA	8518545.8	13328138.9	3911275.8	29.4
14 IOWA	4877967.8	7634666.1	3724858.8	48.8
15 KANSAS	3827786.3	5998992.9	2718915.8	45.2
16 KENTUCKY	4111861.9	6434356.8	2932322.8	45.6
17 LOUISIANA	5569794.9	8717467.2	2518831.8	28.8
18 MAINE	1396159.4	2185174.4	985227.8	41.4
19 MARYLAND	6475484.7	18134991.8	3848548.8	38.8
20 MASSACHUSETTS	11779497.1	18436474.2	3547122.8	19.2
21 MICHIGAN	15435821.8	24157854.8	7138986.8	29.5
22 MINNESOTA	7352538.6	11587684.8	3524899.8	38.6
23 MISSISSIPPI	2344537.5	3669511.9	1643717.8	44.8
24 MISSOURI	9873399.8	15453179.3	4218864.8	27.2
25 MONTANA	1227427.8	1921886.8	628295.8	32.7
26 NEBRASKA	3823852.8	4731478.3	1823947.8	38.5
27 NEVADA	1357454.5	2124596.2	458345.8	21.6
28 NEW HAMPSHIRE	1823628.5	1682181.8	533568.8	33.3
29 NEW JERSEY	14288631.8	22351881.5	6872416.8	27.2
30 NEW MEXICO	1548236.1	2423194.7	883698.8	36.5
31 NEW YORK	59329959.4	92859249.8	18848457.8	19.4
32 NORTH CAROLINA	6326375.1	9981615.6	3317913.8	33.5
33 NORTH DAKOTA	979916.3	1533698.9	694192.8	45.3
34 OHIO	19817316.8	31816726.1	8872598.8	26.8
35 OKLAHOMA	4134848.9	6471574.1	2787558.8	41.8
36 OREGON	3845378.5	6818514.4	2841698.8	33.9
37 PENNSYLVANIA	21849669.8	34197627.8	18381824.8	38.4
38 RHODE ISLAND	1595961.6	2497891.5	685772.8	24.3
39 SOUTH CAROLINA	2648578.1	4145363.2	1511156.8	36.5
40 SOUTH DAKOTA	986286.7	1543669.4	677483.8	43.9
41 TENNESSEE	5598687.8	8762687.2	3645259.8	41.6
42 TEXAS	18928579.6	29625735.8	11636156.8	39.3
43 UTAH	1889198.2	2831635.8	885776.8	28.5
44 VERMONT	688248.3	939455.6	342848.8	36.4
45 VIRGINIA	6628747.1	18362346.6	2464699.8	23.8
46 WASHINGTON	6198212.8	9781823.3	3168978.8	32.7
47 WEST VIRGINIA	2529456.1	3958934.1	1228433.8	38.8
48 WISCONSIN	7842381.7	11822268.7	3635244.8	33.8
49 WYOMING	688372.7	1877394.5	433914.8	48.3
50 ALASKA	432217.2	676477.3	197389.8	29.2
51 HAWAII	1458826.1	2283256.2	394637.8	17.3
52 TOTAL	392684623.2	614683488.8	177359168.8	28.9

APPENDIX C

Composition of Sectors Used in this Study

Related MRO Industries		Related SIC
Number	Title	Codes (1957 edition)
AGRICULTURE		
1	Livestock & livestock products	013, pt. 014, 0193, pt. 02, pt. 0729
2	Other agricultural products	011, 012, pt. 014, 0192, 0199, pt. 02
3	Forestry & fishery products	074, 081, 082, 084, 086, 091
4	Agricultural, forestry, & fishery services	071, 0723, pt. 0729, 085, 098
MINING		
5	Iron & ferroalloy ores mining	1011, 106
6	Nonferrous metal ores mining	102, 103, 104, 105, 108, 109
7	Coal mining	11, 12
8	Crude petroleum & natural gas	1311, 1321
9	Stone & clay mining & quarrying	141, 142, 144, 145, 148, 149
10	Chemical & fertilizer mineral mining	147

APPENDIX C--Continued

Number	Related MRO Industries Title	Related SIC Codes (1957 edition)
CONSTRUCTION		
11	New construction	138, pt. 15, pt. 16, pt. 17, pt. 6561
12	Maintenance & repair construction	pt. 15, pt. 16, pt. 17
MANUFACTURING		
13	Ordinance & accessories	19
14	Food & kindred products	20
15	Tobacco manufactures	21
16	Broad & narrow fabrics, yarn & thread mills	221, 222, 223, 224, 226, 228
17	Miscellaneous textile goods & floor coverings	227, 229
18	Apparel	225, 23 (excluding 239), 3992
19	Miscellaneous fabricated textile products	239
20	Lumber & wood products, except containers	24 (excluding 244)
21	Wooden containers	244
22	Household furniture	251
23	Other furniture & fixtures	25 (excluding 251)
24	Paper & allied products, except containers & boxes	26 (excluding 265)
25	Paperboard containers & boxes	265
26	Printing & publishing	27

APPENDIX C--Continued

Number	Related MRO Industries Title	Related SIC Codes (1957 edition)
MANUFACTURING--Continued		
27	Chemicals & selected chemical products	281 (excluding alumina pt. of 2819), 286, 287, 289
28	Plastics & synthetic materials	282
29	Drugs, cleaning, & toilet preparations	283, 284
30	Paints & allied products	285
31	Petroleum refining & related industries	29
32	Rubber & miscellaneous plastics products	30
33	Leather tanning & industrial leather products	311, 312
34	Footwear & other leather products	31 (excluding 311, 312)
35	Glass & glass products	321, 322, 323
36	Stone & clay products	324, 325, 326, 327, 328, 329
37	Primary iron & steel manufacturing	331, 332, 3391, 3399
38	Primary nonferrous metals manufacturing	2819 (alumina only), 333, 334, 335, 336, 3392
39	Metal containers	3411, 3491
40	Heating, plumbing, & fabricated structural metal products	343, 344
41	Screw machine products, bolts, nuts, etc., & metal stampings	345, 346

APPENDIX C--Continued

Number	Related MRO Industries Title	Related SIC Codes (1957 edition)
MANUFACTURING--Continued		
42	Other fabricated metal products	342, 347, 348, 349 (excluding 3491)
43	Engines & turbines	351
44	Farm machinery & equipment	352
45	Construction, mining, oil field machinery & equipment	3531, 3532, 3533
46	Materials handling machinery & equipment	3534, 3535, 3536, 3537
47	Metalworking machinery & equipment	354
48	Special industry machinery & equipment	355
49	General industrial machinery & equipment	356
50	Machine shop products	359
51	Office, computing, & accounting machines	357
52	Service industry machines	358
53	Electric transmission & distribution equipment & electrical industrial apparatus	361, 362
54	Household appliances	363
55	Electric lighting & wiring equipment	364
56	Radio, TV, & communication equipment	365, 366
57	Electronic components & accessories	367
58	Miscellaneous electrical machinery, equipment, & supplies	369
59	Motor vehicles & equipment	371

APPENDIX C--Continued

Number	Related MRO Industries Title	Related SIC Codes (1957 edition)
MANUFACTURING--Continued		
60	Aircraft & parts	372
61	Other transportation equipment	373, 374, 375, 379
62	Professional, scientific, & controlling instruments & supplies	381, 382, 384, 387
63	Optical, ophthalmic, & photographic equipment & supplies	383, 385, 386
64	Miscellaneous manufacturing	39 (excluding 3992)
COMMERCIAL		
65	Transportation & warehousing	40, 41, 42, 44, 45, 46, 47
66	Communications, except radio & TV broadcasting	481, 482, 489
67	Radio & TV broadcasting	483
68	Electric, gas, water, & sanitary services	49
69	Wholesale & retail trade	50 (excluding manufacturers sales offices), 52, 53, 54, 55, 56, 57, 58, 59, pt. 7399
70	Finance & insurance	60, 61, 62, 63, 64, 66, 67
71	Real estate & rental	65 (excluding 6541 and pt. 6561)
72	Hotels & lodging places; personal & repair services, except automobile repair	70, 72, 76 (excluding 7694 and 7699)

APPENDIX C--Continued

Number	Related MRO Industries Title	Related SIC Codes (1957 edition)
COMMERCIAL--Continued		
73	Business services	6541, 73 (excluding 7361, 7391, and pt. 7399), 7694, 7699, 81, 89 (excluding 8921)
74	Research & development
75	Automobile repair & services	75
76	Amusements	78, 79
77	Medical, educational services, & nonprofit organizations	0722, 7361, 80, 82, 84, 86, 8921
FG-ENTERPRISE		
78	Federal government enterprises
SLG-ENTERPRISE		
79	State & local government enterprises

Source: Karen R. Polenski, State Estimates of Technology, 1963, Vol IV of Multiregional Input-Output Analysis, ed. by Karen R. Polenske (6 vols.; Lexington, MA: Lexington Books, D. C. Heath and Company, 1974), pp. 130-133.

APPENDIX D

Computer Programs*

Computer Program	Function
D1	Trace general-sales and gross-receipts taxes to bearers
D2	Trace corporation-income and -franchise taxes to bearers
D3	Trace motor-fuel taxes to bearers
D4	Trace motor-vehicle-license fees to bearers
D5	Trace property taxes to bearers
D6	Trace insurance-premium taxes to bearers
D7	Trace public-utility taxes to bearers
D8	Trace tobacco and alcoholic-beverage taxes to bearers
D9	Trace individual-income taxes to bearers
D10	Trace death and gift taxes to bearers
D11	Trace severance taxes to bearers
D12	Trace amusement and parimutuel taxes to bearers
D13	Trace miscellaneous taxes to bearers
D14	Trace hunting- and fishing-license fees to bearers
D15	Trace Kentucky distilled-spirits property tax to bearers

*Copies of these computer programs are available from the author. The function of each program is described more fully in the relevant sections of Chapter II and Appendices A, B, and E.

APPENDIX D--Continued

Computer Program	Function
D16	Trace Delaware corporation-franchise tax to bearers
D17	Eliminate imputed rent and interstate trade of selected commercial-sector industries
D18	Aggregate trade-flow tables
D19	Change trade to FEXP from state-of-exit to state-of-production
D20	Split sectors into local and national components
D21	Adjust selected trade flows
D22	Calculate interstate distribution of federal individual-income taxpayers, owners of capital, commuters, and tourists
D23	Adjust new construction sales to 24 sectors
D24	Distribute new construction sales to twelve sectors
D25	Aggregate secondary-products tables
D26	Aggregate input-output tables
D27	Redistribute sales to intermediate demand
D28	Distribute secondary products
D29	Create miscellaneous distribution vectors
D30	Calculate figures for Appendix B
D31	Calculate distribution of each sector's sales to consumers
D32	Adjust miscellaneous distribution vectors
D33	Calculate output of each sector produced by incorporated business

APPENDIX D--Continued

Computer Program	Function
D34	Calculate distribution vectors for property tax
D35	Create miscellaneous distribution vectors
D36	Further redistribution of sales to intermediate demand
D37	Calculate distribution of each sector's output
D38	Add individual tax distributions together to get total distribution
D39	Add individual tax distributions together to get total distribution
D40	Add individual tax distributions together to get total distribution
D41	Create final distribution vectors and matrices

APPENDIX E

Sources of Distributional Vectors and Matrices

This appendix consists of four tables describing and giving the sources of the vectors and matrices used in Figures 2-1 through 2-23 to distribute taxes.

TABLE E-1
DISTRIBUTIONAL VECTORS

Letter Designation	Contents	Source
A	Retail-sales taxes	Tax table and McLure, pp. 197-200 ¹
B	Motor-fuel taxes	Tax table
C	Percent of gross-receipts taxes borne by manufacturing	McLure, pp. 197-200, col. c ²
D	Percent of all taxes on manufacturing borne by local manufacturing	McLure, pp. 156-158, col. b ³
E	Percent of all taxes on manufacturing borne by dominant national manufacturing	McLure, pp. 156-158, col. d
F	Percent of all taxes on manufacturing borne by nondominant national manufacturing	McLure, pp. 156-158, col. c ⁴
G	Percent of gross-receipts taxes borne by dominant national mining	McLure, pp. 200, note b
H	Secondary-offset rates	McLure, pp. 137-139, col. 3
J	Tourism rates	McLure, p. 196
K	Percent of all taxes on commercial borne by local commercial	Computer program D20, Appendix D
L	Percent of all taxes on commercial borne by national commercial	Computer program D20, Appendix D
M	Corporation-income taxes	Tax table
N	License fees for corporations in general	McLure, pp. 244-245 ⁵
P	Percent of property taxes on commercial borne by local commercial	Computer program D34, Appendix D
Q	Percent of property taxes on commercial borne by national commercial	Computer program D34, Appendix D
R	Percent of gross-receipts taxes borne by commercial	McLure, pp. 197-200, col. a ⁵

TABLE E-1--Continued

Letter Designation	Contents	Source
S	Percent of motor-fuel taxes borne by local PCE	McLure, pp. 225-228, col. a
T	Percent of motor-fuel taxes borne by PCE net of tourism and offset	McLure, pp. 258-228, col. b
U	Individual-offset rates for motor-fuel taxes	Constructed ⁷
V	Percent of motor-fuel taxes borne by national trucking	McLure, pp. 225-228, col. g
W	Percent of motor-fuel taxes borne by commercial (excluding national trucking) net of tourism	McLure, pp. 225-228, col. c
X	Percent of motor-fuel taxes borne by commercial (excluding national trucking)	Constructed ⁸
Y	Percent of motor-fuel taxes borne by manufacturing	McLure, pp. 225-228, col. d
AA	Percent of corporation-income and -franchise taxes borne by agriculture	Computer program D30, Appendix D
AB	Percent of corporation-income and -franchise taxes borne by mining	Computer program D30, Appendix D
AC	Percent of corporation-income and -franchise taxes borne by construction	Computer program D30, Appendix D
AD	Percent of corporation-income and -franchise taxes borne by manufacturing	Computer program D30, Appendix D
AE	Percent of corporation-income and -franchise taxes borne by commercial	Computer program D30, Appendix D
AF	Amount of Delaware corporation-franchise taxes borne by agriculture nationally	Computer program D30, Appendix D

TABLE E-1--Continued

Letter Designation	Contents	Source
AG	Amount of Delaware corporation-franchise tax borne by mining nationally	Computer program D30, Appendix D
AH	Amount of Delaware corporation-franchise tax borne by manufacturing nationally	Computer program D30, Appendix D
AI	Amount of Delaware corporation-franchise tax borne by commercial nationally	Computer program D30, Appendix D
AL	Property taxes	Tax table ⁹
AP	Percent of property taxes borne by owner-occupied property	McLure, pp. 270-273 ¹⁰
AQ	Percent of property taxes borne by rental property	McLure, pp. 270-273, col. b
AR	Percent of property taxes borne by agriculture	McLure, pp. 270-273, col. g
AS	Percent of property taxes borne by railroads	McLure, pp. 270-273, col. c
AT	Percent of property taxes borne by commercial	McLure, pp. 270-273, col. e
AU	Percent of property taxes borne by manufacturing	McLure, pp. 270-273, col. f
AV	Individual-offset rates	McLure, pp. 137-139, col. a
AW	Insurance-premium rates	Tax table
AX	Life-insurance premiums	Statistical Abstract 11
AY	Nonlife-insurance premiums	Statistical Abstract 11
AZ	Percent of life-insurance premiums paid by individuals	Table F-4
BA	Percent of life-insurance premiums paid by business	100 percent minus AZ
BC	Percent of property taxes borne by public utilities	McLure, pp. 270-273, col. d

TABLE E-1--Continued

Letter Designation	Contents	Source
BD	Public-utility taxes	Tax table
BE	Percent of public-utility taxes borne by local public utilities	Computer program D34, Appendix D
BF	Percent of public-utility taxes borne by national public utilities	Computer program D34, Appendix D
BH	Alcoholic-beverage sales taxes	Tax table
BJ	Tobacco-product sales taxes	Tax table
BK	Alcoholic-beverage-license fees	Tax table
BM	Combined tourism and individual-offset rates for tobacco and alcoholic-beverage taxes	McLure, pp. 218-220, col. e
BO	Individual-income taxes	Tax table
BP	Percent of individual-income taxes borne by commuters	McLure, p. 131
BQ	Death and gift taxes	Tax table ¹²
BR	Individual-offset rates for death and gift taxes	McLure, pp. 145-147, col. a
BS	Percent of property taxes borne by mining	McLure, p. 273, footnote
BT	Severance taxes	Tax table
BU	Percent of all taxes on mining borne by dominant national mining	McLure, p. 168
BV	Percent of all taxes on mining borne by local mining	Computer program D20, Appendix D
BW	Percent of all taxes on mining borne by nondominant national mining	Computer program D20, Appendix D
BY	Amusement taxes	Tax table ¹³
CA	Parimutuel taxes	Tax table
CB	Other selective-sales and gross-receipts taxes	Tax table
CC	Hunting and fishing licenses	Tax table

TABLE E-1--Continued

Letter Designation	Contents	Source
CD	Miscellaneous occupation and business licenses	Tax table
CE	Other and unallocable taxes	Tax table ¹⁴
CG	Tourism rates for amusement taxes	McLure, pp. 186, 234
CH	Tourism rates for parimutuel taxes	McLure, pp. 186, 234
CJ	Tourism rates for hunting and fishing licenses	McLure, pp. 186, 234
CK	Percent of corporation-income taxes on manufacturing borne by local manufacturing	Computer program D33, Appendix D
CL	Percent of corporation-income taxes on manufacturing borne by nondominant national manufacturing	Computer program D33, Appendix D
CM	Percent of corporation-income taxes on manufacturing borne by dominant national manufacturing	Computer program D33, Appendix D
CN	Percent of corporation-income taxes on mining borne by local mining	Computer program D33, Appendix D
CO	Percent of corporation-income taxes on mining borne by nondominant national mining	Computer program D33, Appendix D
CP	Percent of corporation-income taxes on mining borne by dominant national mining	Computer program D33, Appendix D
CQ	Percent of corporation-income taxes on commercial borne by local commercial	Computer program D33, Appendix D
CR	Percent of corporation-income taxes on commercial borne by national commercial	Computer program D33, Appendix D
CT	Percent of all taxes borne by labor in the District of Columbia shifted to commuters	McLure, p. 131 ¹⁵

TABLE E-1--Continued

Letter Designation	Contents	Source
CU	Percent of national dividend income received	I.R.S.
DA	Gross-receipts taxes	Tax table and McLure, pp. 197-200 ¹⁷
DB	Owners-of-capital-offset rates	Table 2-1
DC	Percent of nonlife-insurance premiums paid by individuals	Table F-4
DD	Percent of national consumption of distilled spirits	Distilled Spirits Institute ¹⁸
DF	Percent of national federal individual-income taxes paid	I.R.S. ¹⁹
DH	Motor-vehicle licenses	Tax table
DI	Percent of SLG revenue provided by FG	Bureau of Census ²⁰
DJ	Percent of agriculture produced by unincorporated business	Appendix B, Table B-1, col. 4
DK	Percent of mining produced by unincorporated business	Appendix B, Table B-2, col. 4 ²¹
DL	Percent of construction produced by unincorporated business	Appendix B, Table B-3, col. 4
DM	Percent of manufacturing produced by unincorporated business	Appendix B, Table B-4, col. 4
DN	Percent of commercial produced by unincorporated business	Appendix B, Table B-5, col. 4
DO	Percent of agriculture produced by incorporated business	Computer program D30, Appendix D
DP	Percent of construction produced by incorporated business	Computer program D30, Appendix D
DQ	Percent of local mining produced by incorporated business	Computer program D33, Appendix D
DR	Percent of local mining produced by unincorporated business	Computer program D33, Appendix D

TABLE E-1--Continued

Letter Designation	Contents	Source
DS	Percent of nondominant national mining produced by incorporated business	Computer program D33, Appendix D
DT	Percent of nondominant national mining produced by unincorporated business	Computer program D33, Appendix D
DU	Percent of local manufacturing produced by unincorporated business	Computer program D33, Appendix D
DW	Percent of nondominant national manufacturing produced by incorporated business	Computed program D33, Appendix D
DX	Percent of nondominant national manufacturing produced by unincorporated business	Computed program D33, Appendix D
DY	Percent of local commercial produced by incorporated business	Computed program D33, Appendix D
DZ	Percent of local commercial produced by unincorporated business	Computed program D33, Appendix D
EA	Percent of national commercial produced by incorporated business	Computer program D33, Appendix D ²²
EB	Percent of national commercial produced by unincorporated business	Computer program D33, Appendix D ²²
EC	Percent of local commercial (minus 10-71) produced by incorporated business	Computer program D34, Appendix D ²³
ED	Percent of local commercial (minus 10-71) produced by unincorporated business	Computer program D34, Appendix D ²³
EE	Total state and local tax revenue	Tax table
EF	Percent of local retail sales produced by unincorporated business	Computer program D33, Appendix D ²⁴
EG	Percent of local retail sales produced by incorporated business	Computer program D33, Appendix D ²⁴

TABLE E-1--Continued

Letter Designation	Contents	Source
EH	Percent of local nonretail sales produced by unincorporated business	Computer program D33, Appendix D ²⁴
EI	Percent of local nonretail sales produced by incorporated business	Computer program D33, Appendix D ²⁴
EJ	Percent of all taxes on agriculture borne by local agriculture	Computer program D35, Appendix D
EK	Percent of all taxes on agriculture borne by national agriculture	Computer program D35, Appendix D
EL	Percent of all taxes on FG-Enterprise borne by local FG-Enterprise	Computer program D35, Appendix D
EM	Percent of all taxes on FG-Enterprise borne by national FG-Enterprise	Computer program D35, Appendix D

¹U. S. Department of Commerce, Bureau of the Census, Census of Governments: 1962, Vol. IV, No. 4, Compendium of Government Finances (Washington: GPO, 1964), pp. 46-47.

Charles E. McLure, Jr., "An Analysis of Regional Tax Incidence, with Estimation of Interstate Incidence of State and Local Taxes" (unpublished Ph.D. dissertation, Princeton University, 1965). (See note a, p. 200.)

²Figures for Arizona and West Virginia are adjusted to exclude mining (see McLure, note b, p. 200). Figure for Michigan is adjusted to include the Michigan business-activities tax. McLure's F.B. figure for New York (column c, p. 199) should be 50.0 rather than 5.0.

³McLure's figure for Delaware is changed from 11.2 percent to 8.0 percent. Only 8.088 percent of Delaware's manufacturing production is sold locally according to the MRIO data. To assume that some of Delaware's interstate trade is by local manufacturing would violate this study's--and McLure's--assumption that local sectors sell only locally. The 8.088 percent figure is rounded down to avoid a negative trade-flow figure.

TABLE E-1--Continued

⁴ McLure's figure for Delaware is changed from 88.8 percent to 92.0 percent to compensate for the change made in vector D. McLure's figure for Utah is changed from 83.4 percent to 82.4 percent so that vector D and vector F add to 100 percent instead of 101 percent.

⁵ Actual figures are located in U. S. Department of Commerce, Bureau of the Census, Detail of State Tax Collections in 1963 (Washington: GPO, 1963), pp. 4-28.

⁶ Figure for Michigan is for the Michigan business-activities tax.

⁷ Since McLure included fuel consumed by buses with fuel consumed by automobiles, special individual offset rates must be calculated for motor-fuel taxes. The calculation is:

$$U = [S - T(J \times S)] \div S, \text{ where } S, T, \text{ and } J \text{ are the vectors included in this table.}$$

⁸ To include tourism in the amount of tax borne by the commercial sector it is necessary to adjust vector W as follows: $X = W \div (100\% - J)$.

⁹ The \$8,980,000 of property taxes borne by the distilled-spirits industry in Kentucky is subtracted and handled separately.

¹⁰ This is the sum of McLure's percentages for owner-occupied residences (col. a), motor vehicles (col. h), and other (col. i after mining has been subtracted).

¹¹ U. S. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States: 1964 (85th edition; Washington: GPO, 1964), p. 483.

¹² Figure for Ohio is doubled, as suggested by footnote 2 of the tax table. This increase is subtracted from "other and unallocable."

¹³ Tax on gambling in Nevada is subtracted from "other and unallocable" and added to amusement taxes because of the similarity.

TABLE E-1--Continued

¹⁴ Delaware corporation-franchise tax is subtracted and handled separately. Michigan business-activities tax is subtracted and added to general-sales and gross-receipts taxes. Nevada gambling tax is subtracted and added to amusement taxes. Ohio local death and gift tax is subtracted and added to death and gift taxes. "License fees for corporations in general" are subtracted and handled separately.

¹⁵ Of the 53.9 percent of taxes shifted to D. C. commuters, 14.9 percent is reexported through the secondary offset. For computational ease, the figure used here, 45.9 percent, is net of the secondary offset.

¹⁶ U. S. Treasury Department, Internal Revenue Service, Statistics of Income, 1963, Individual Income Tax Returns (Washington: GPO, 1966), p. 97. Figures for 1963 are used because 1962 data is incomplete. Figures include foreign dividends received, but the distortion caused by this should be insignificant.

¹⁷ Figure for Michigan is the business-activities tax.

¹⁸ Distilled Spirits Institute, Distilled Spirits Industry Annual Statistical Review-1962 (Washington: Distilled Spirits Institute, n.d.), p. 41. The Distilled Spirits Institute has no data on Hawaii for 1962. The closest year for which it has data is 1965. In 1965 Hawaii's consumption was 0.43 percent of total U. S. consumption. It is assumed in vector DD that the same relationship existed in 1962.

¹⁹ U. S. Treasury Department, Internal Revenue Service, Statistics of Income, 1963, Individual Income Tax Returns (Washington: GPO, 1966), p. 154. Figures for 1963 are used because 1962 data is incomplete.

²⁰ U. S. Department of Commerce, Bureau of the Census, Census of Governments: 1962, Vol. IV, No. 4, Compendium of Government Finances (Washington: GPO, 1964), p. 40. The percentage for each state is obtained by dividing each state's revenue from FG by each state's total revenue.

²¹ Sources used in the construction of this vector suggest that 19.2 percent of mining in Texas is unincorporated. However, because 97.2 percent of the mining in Texas is dominant national mining, the unincorporated figure for Texas is changed to 2.8 percent so that consistency is maintained with the assumption in this study that all dominant national industries are incorporated.

TABLE E-1--Continued

²²Arkansas is the only state containing any unincorporated national commercial sector, and even there it amounts only to 1.55 percent of total commercial. Rather than complicate all of the calculations because of this small percentage in one relatively small state, it is assumed that the national commercial sector in Arkansas is 100 percent incorporated.

²³In Arkansas and Wyoming the amount of I0-71, which is assumed to be entirely locally incorporated, exceeds the amount of the incorporated local sector. The value for each of the states in vector ED therefore is changed to 100 percent.

²⁴To determine the percentage of the local retail-business component of the commercial sector that is unincorporated, the percentage of the local commercial sector that is unincorporated (vector DZ) is multiplied by the ratio of the percentage of all retail business that is unincorporated (38.9 percent--Statistical Abstract of the United States: 1965, p. 490) to the percentage of all commercial business that is unincorporated (28.9 percent--see Appendix B, Table B-5, col. 4). Likewise, the percentage of the local non-retail-business component of the commercial sector that is unincorporated is obtained by multiplying vector DZ by the ratio of the percentage of all nonretail business that is unincorporated (22.1 percent--Statistical Abstract of the United States: 1965, p. 490) to the percentage of all commercial business that is unincorporated (28.9 percent). Since only national ratios are available, it is assumed that each state's ratio is the same as the national ratio. In the case of four states (Arkansas, New Hampshire, Tennessee, and Wyoming) this assumption results in the percentage of local retail that is unincorporated exceeding 100 percent. The percentage for these four states therefore is changed to 100 percent.

TABLE E-2
MATRICES (51x51) SHOWING THE PERCENTAGE DISTRIBUTION
OF EACH SECTOR'S OUTPUT AMONG CONSUMING STATES

Letter Designation	Contents	Source Computer Programs In Appendix D
YA	Mining to national consumers	D20, D21
YB	Manufacturing to national consumers	D20, D21
YC	Commercial to national consumers	D20, D21
YD	Agriculture to national consumers	D20, D21
YE	FG-Enterprise to national consumers	D20, D21
YF	SLG-Enterprise to all consumers	D21 ¹
YJ	Life Insurance (vector AW) to all consumers	D21
YK	Public Utilities (I0-68) to all consumers	D21 ²
YL	Commercial (minus I0-68) to national consumers	D21 ³
YM	Railroads to national consumers	

¹This is the distribution of life-insurance premiums paid in the United States.

²It is assumed that I0-68 is incorporated locally.

³This is the distribution of retail sales in the United States. U. S. Department of Commerce, Bureau of the Census, Census of Business, 1963, Vol. 2, Retail Trade--Area Statistics, Part 1, U. S. Summary and Alabama to Illinois (Washington: GPO, 1966), p. 1-11.

TABLE E-3

MATRICES (11x51) SHOWING THE PERCENTAGE DISTRIBUTION
OF EACH SECTOR'S OUTPUT AMONG CONSUMING SECTORS

Letter Designation	Contents	Source Computer Programs In Appendix D
ZA	Mining to national consumers	D31, D37 ¹
ZB	Manufacturing to FEXP and local consumers	D31, D37
ZC	Manufacturing to national consumers	D31, D37
ZD	Commercial to FEXP and local consumers	D31, D37
ZE	Commercial (I0-69.02) to taxable local consumers	D36, D37 ²
ZF	Commercial to national consumers	D31, D37
ZG	Agriculture to national consumers	D31, D37
ZH	Construction to FEXP and local consumers	D31, D37
ZJ	Mining to FEXP and local consumers	D31, D37
ZK	FG-Enterprise to all consumers	D31, D37
ZL	SLG-Enterprise to all consumers	D31, D37
ZM	Commercial (minus I0-77) to national consumers	D37 ³
ZN	Commercial (minus I0-77) to FEXP and local consumers	D37
ZP	Commercial (minus I0-71 and I0-77) to national consumers	D31, D37 ⁴
ZQ	Commercial (minus I0-71 and I0-77) to FEXP and local consumers	D31, D37
ZR	Rental Property (I0-71.02) to FEXP and local consumers	D36, D37 ⁵
ZS	Insurance (I0-70.04) to all consumers except PCE and FEXP	D36, D37 ⁶
ZT	Public Utilities (I0-68) to all consumers except FEXP	D37
ZU	Commercial (minus I0-66, I0-68, I0-71, and I0-77) to national consumers	D37 ⁷
ZV	Agriculture to FEXP and local consumers	D37
ZW	FG-Enterprise to FEXP and local consumers	D37

TABLE E-3--Continued

¹The FEXP sector is included only in the consumer distribution of local sectors, because the MRIO trade flows are modified to show sales to FEXP from the state of production instead of the state of exit. In other words, sales to FEXP are now shown in the MRIO model as intrastate sales, while the sales of national sectors are primarily interstate sales. This procedure eliminates most of the distortion of exportation to FEXP, but, because sales to FEXP are more likely to be made by national sectors than local sectors and because the shifting of taxes by national sectors is different from the shifting by local sectors, a slight distortion will remain.

²This is the distribution of retail sales (I0-69.02) to all sectors except FG-Enterprise, SLG-Enterprise, FEXP, FG-FD, and SLG-FD, which are considered exempt from the retail-sales tax. (See computer programs D36 and D37. In computer program D36 the percent national I0-69.02 is of national I0-69 is calculated. It then is assumed in computer D37 that the percentage in each state is the same as the national percentage. Note that in computer program D36 the disaggregated national input-output table--from unpublished MRIO data--must be adjusted to reflect the rearrangement of secondary products and sales to intermediate demand as explained for the regional input-output tables in Appendix A. Also note that in computer program D37 it is necessary to rearrange sales to intermediate demand for the I0-69 matrix, since that had not previously been done for individual components of the commercial sector. I0-69, of course, is the only component affected.)

³Since I0-77 is assumed not to be subject to the corporation-income and -franchise tax, it is removed from the commercial sector.

⁴Since I0-71 (rental property) is handled separately and I0-77 is assumed not to be subject to the property tax, they are removed from the commercial sector.

⁵This is similar to I0-69.02 (see footnote 2).

⁶This is similar to I0-69.02 (see footnote 2). Since PCE is handled separately, it is removed.

⁷It is assumed that I0-66, I0-68, and I0-71 are incorporated locally and that I0-77 is unincorporated.

TABLE E-4
MATRICES (51x51) SHOWING THE PERCENTAGE DISTRIBUTION
AMONG THE STATES OF IMPORTERS OF EXPORTED TAXES

Letter Designation	Contents	Source Computer Programs In Appendix D
XA	Federal individual-income-tax payers	D22 ¹
XB	Owners of capital	D22 ²
XC	Commuters by state of origin	D22
XD	Tourists by state of origin	D22

¹This is the distribution of federal individual-income taxes paid in the United States.

²This is the distribution of corporate dividends paid in the United States.

APPENDIX F

Calculation of the Percentage of Life-Insurance Premiums Paid by Individuals and by Business

Under insurance-premium taxes in Chapter II, insurance premiums are divided between individuals and business. The procedures and calculations necessary to make that division are presented in this appendix.

In 1962, U. S. insurance companies earned \$13,215 million in premiums from their U. S. and foreign operations,* including \$9,590 million for ordinary life, \$2,149 million for group life, and \$1,476 million for industrial life.¹ The premiums for a fourth major category of life insurance, credit life insurance, are included in the ordinary and group life premium totals. To determine the percentage individual-credit-life-insurance premiums are of ordinary life insurance, it is necessary to assume that the rates are the same for each type of insurance and to divide the amount of individual-credit life insurance in effect (\$6,933 million)² by the sum of ordinary (\$405,879 million)³ and individual-credit life insurance in effect. This calculation suggests that 1.68 percent of premiums paid for ordinary life insurance is, in fact, for individual-credit life insurance. A similar assumption and calculation for group-credit life insurance--\$37,441

* Due to the lack of separate premium data for the insurance companies' U.S. operations, it is assumed that the premium rates are the same on both domestic and foreign sales.

million⁴ divided by (\$224,730 million⁵ plus \$37,441 million)-- suggests that 14.28 percent of the premiums paid for group life insurance is, in fact, for group-credit life insurance. Dividing the premiums for each category of life insurance by the amount of life insurance in force gives the premium rates shown in Table F-1.

TABLE F-1
1962 LIFE-INSURANCE-PREMIUM RATES
(money amounts are in millions)

	Ordinary	Group	Industrial	Credit
Premiums earned	\$ 9,429	\$ 1,842	\$ 1,476	\$ 468
Life insurance in force	405,879	224,730	40,452	44,374
Premium rate	2.323%	0.820%	3.649%	1.055%

Source: Institute of Life Insurance, Life Insurance Fact Book: 1963 (New York: Institute of Life Insurance, n.d.), pp. 24, 27, 29, 31, 51.

Next it is necessary to determine the portions of each life-insurance category purchased by individuals and by business. A 1967 survey suggests that eleven percent of ordinary life insurance is purchased by business.⁶ It is assumed that the portions would not vary significantly from 1962 to 1967, and, therefore, the same percentage is used for 1962. The portions of group life insurance purchased in 1968 by various groups are shown in Table F-2 along with the assumptions used in this study about the portions purchased by individuals and by business. It is assumed that the percentage totals in Table F-2 are applicable to 1962 purchases of group life insurance.

TABLE F-2
PURCHASERS OF GROUP LIFE INSURANCE IN 1968

Purchasing Group	Percent Purchased Of Total In Force	Percent Purchased By	
		Individuals*	Business
Employer-employee	83.9	-	83.9
Union and joint employer-union	6.3	3.15	3.15
Professional society	2.2	2.2	-
Employer association	3.0	3.0	-
Other--related to employment	1.4	-	1.4
Other--not related to employment	3.2	3.2	-
Total	100.0	11.55	88.45

Source: Institute of Life Insurance, Life Insurance Fact Book: 1963 (New York: Institute of Life Insurance, n.d.), p. 31. (Dependent coverage, federal employees' group life and servicemen's group life are excluded from the distribution in the life insurance fact book. The effect of the exclusion is unknown.)

*Industrial and credit life insurance are assumed to be purchased solely by individuals. Credit life insurance actually is purchased by financial intermediaries (banks for example), but they merely act as agents for the insurance companies, passing 100 percent of the cost on to individuals.

The premium rates calculated in Table F-1 and the distribution between individuals and business calculated in Table F-2 are used in Table F-3 to calculate the percentage of life-insurance premiums paid by individuals and by business in each state.

Table F-4 presents for each state the percentage of nonlife-insurance premiums paid by individuals, as discussed under insurance-premium taxes in Chapter II.

TABLE F-3

LIFE-INSURANCE PREMIUMS PAID BY INDIVIDUALS AND BY BUSINESS IN 1962
(money amounts are in millions)

	Life Insurance in Force								Premiums Paid By			
	Ordinary		Group		Industrial		Credit		Individuals ¹		Business ²	
	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Percent	Amount	Percent
Total	\$389,150	\$9,040	\$209,178	\$1,715	\$39,638	\$1,446	\$38,011	\$401	\$10,099	80.1	\$2,504	19.9
Alabama	4,643	108	2,695	22	1,561	57	829	9	164	84.0	31	16.0
Arizona	2,632	61	1,047	9	91	3	346	4	62	81.4	14	18.6
Arkansas	2,326	54	810	7	249	9	258	3	61	83.7	12	16.3
California	35,239	819	25,058	205	1,764	64	4,123	43	861	76.1	271	23.9
Colorado	4,563	106	1,938	16	234	9	480	5	110	81.1	26	18.9
Connecticut	7,678	178	3,975	33	564	21	494	5	188	79.6	48	20.4
Delaware	1,187	28	1,161	10	152	6	173	2	33	74.3	11	25.7
District of Columbia	1,908	44	2,436	20	257	9	191	2	53	70.3	22	29.7
Florida	9,905	230	3,695	30	1,759	64	1,202	13	285	84.6	52	15.4
Georgia	6,785	158	3,818	31	1,864	68	1,127	12	224	83.3	45	16.7
Idaho	1,365	32	486	4	16	1	154	2	31	81.5	7	18.5
Illinois	25,663	619	14,298	117	2,361	86	1,680	18	669	79.6	171	20.4
Indiana	9,961	231	5,438	45	1,138	42	1,199	13	265	80.4	65	19.6
Iowa	6,186	144	1,870	15	199	7	461	5	142	82.9	29	17.1
Kansas	4,756	110	1,608	13	254	9	427	5	114	82.7	24	17.3
Kentucky	4,213	98	1,938	16	821	30	506	5	124	83.4	25	16.6
Louisiana	4,888	114	2,720	22	1,292	47	854	9	160	83.3	32	16.7
Maine	1,805	42	697	6	143	5	209	2	45	82.5	10	17.5
Maryland	6,669	155	3,466	28	977	36	474	5	182	81.2	42	18.8

TABLE F-3--Continued

	Life-Insurance in Force								Premiums Paid By			
	Ordinary		Group		Industrial		Credit		Individuals ¹		Business ²	
	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Percent	Amount	Percent
Massachusetts	\$12,115	\$ 281	\$ 6,683	\$ 55	\$1,375	\$ 50	\$ 888	\$ 9	\$ 317	80.0	\$ 79	20.0
Michigan	15,340	356	11,287	93	1,459	53	1,658	17	399	76.8	121	23.2
Minnesota	6,943	161	3,363	28	233	9	592	6	162	79.4	42	20.6
Mississippi	2,307	54	1,039	9	259	9	430	5	63	82.4	13	17.6
Missouri	5,991	209	4,776	39	971	35	1,161	12	238	80.6	57	19.4
Montana	1,367	32	432	4	17	1	144	2	31	82.3	7	17.7
Nebraska	3,372	78	987	8	102	4	289	3	77	83.1	16	16.9
Nevada	646	15	284	2	5	0	63	1	14	79.6	4	20.4
New Hampshire	1,440	33	528	4	129	5	196	2	37	83.2	7	16.8
New Jersey	18,051	419	9,227	76	1,538	56	534	6	444	79.8	113	20.2
New Mexico	1,607	37	883	7	88	3	144	2	39	78.8	10	21.2
New York	46,005	1,069	26,165	215	2,701	99	3,565	38	1,113	78.4	306	21.6
North Carolina	6,956	162	3,533	29	1,399	51	1,097	12	210	82.9	43	17.1
North Dakota	1,150	27	281	2	3	0	151	2	26	83.8	5	16.2
Ohio	22,302	518	12,482	102	2,630	96	1,967	21	590	80.0	147	19.0
Oklahoma	4,486	104	2,055	17	282	10	511	5	110	80.8	26	19.2
Oregon	3,587	83	1,521	12	64	2	621	7	85	80.8	20	19.2
Pennsylvania	27,494	639	13,521	111	3,597	131	2,071	22	735	80.4	168	18.6
Rhode Island	2,117	49	776	6	273	10	241	3	57	83.8	11	16.2
South Carolina	3,144	73	1,625	13	1,293	47	546	6	120	85.8	20	14.2
South Dakota	1,364	32	312	3	4	0	110	1	30	83.9	6	16.1
Tennessee	5,329	124	3,408	28	1,283	47	759	8	168	81.5	38	18.5
Texas	19,543	454	9,008	74	1,998	73	2,232	24	509	81.6	115	18.4
Utah	1,908	44	1,017	8	71	3	334	4	47	79.2	12	20.8
Vermont	817	19	244	2	55	2	84	1	20	83.9	4	16.1
Virginia	7,185	167	4,416	36	1,204	44	848	9	206	80.4	50	19.6
Washington	5,662	132	3,289	27	130	5	391	4	129	77.2	38	22.8

TABLE F-3--Continued

	Life-Insurance in Force								Premiums Paid By			
	Ordinary		Group		Industrial		Credit		Individuals ¹		Business ²	
	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Premiums Paid ³	Amount	Percent	Amount	Percent
West Virginia	\$2,440	\$ 57	\$1,579	\$ 13	\$ 379	\$ 14	\$ 306	\$ 3	\$ 69	79.7	\$ 18	20.3
Wisconsin	9,014	209	3,885	32	391	14	600	6	211	80.5	51	19.5
Wyoming	689	16	289	2	6	0	70	1	15	80.1	4	19.9
Alaska	272	6	196	2	2	0	26	0	6	74.5	2	25.5
Hawaii	2,130	49	933	8	1	0	195	2	47	79.4	12	20.6

Source: Institute of Life Insurance, Life Insurance Fact Book: 1963 (New York: Institute of Life Insurance, n.d.), p. 15.

¹Comprises 89 percent of ordinary, 12 percent of group, 100 percent of industrial, and 100 percent of credit.

²Comprises 11 percent of ordinary and 88 percent of group

³Premium rates are 2.323 percent for ordinary, 0.820 percent for group, 3.649 percent for industrial, and 1.055 percent for credit.

TABLE F-4
NONLIFE-INSURANCE PREMIUMS PAID BY INDIVIDUALS

State	Percent Of All Insurance Purchased By Individuals (1)	Percent Life-Insurance Premiums Are Of All Insurance Premiums ¹ (2)	Percent Of Life-Insurance Premiums Paid By Individuals ² (3)	Percent Of Nonlife-Insurance Premiums Paid By Individuals ³ (4)
Total	58.3	36.7	80.1	45.7
Alabama	58.3	41.7	84.0	39.9
Arizona	58.3	35.6	81.4	45.5
Arkansas	58.3	32.7	83.7	45.9
California	58.3	30.7	76.1	50.4
Colorado	58.3	36.9	81.1	45.0
Connecticut	58.3	35.8	79.6	46.4
Delaware	58.3	46.6	74.3	44.3
District of Columbia	58.3	33.6	70.3	52.2
Florida	58.3	38.2	84.6	42.1
Georgia	58.3	41.6	83.3	40.5
Idaho	58.3	33.6	81.5	46.5
Illinois	58.3	36.4	79.6	46.1
Indiana	58.3	36.1	80.4	45.8
Iowa	58.3	34.7	82.9	45.2
Kansas	58.3	34.2	82.7	45.6
Kentucky	58.3	36.2	83.4	44.1
Louisiana	58.3	36.9	83.3	43.7
Maine	58.3	36.9	82.5	44.1
Maryland	58.3	38.9	81.2	43.7
Massachusetts	58.3	33.1	80.0	47.6
Michigan	58.3	32.5	76.8	49.4
Minnesota	58.3	30.5	79.4	49.1
Mississippi	58.3	30.0	82.4	48.0
Missouri	58.3	35.4	80.6	46.1
Montana	58.3	33.1	82.3	46.4
Nebraska	58.3	34.5	83.1	45.3
Nevada	58.3	29.5	79.6	49.4
New Hampshire	58.3	34.3	83.2	45.3
New Jersey	58.3	38.1	79.8	45.1
New Mexico	58.3	32.6	78.8	48.4
New York	58.3	33.9	78.4	48.0
North Carolina	58.3	39.4	82.9	42.3
North Dakota	58.3	30.8	83.8	47.0
Ohio	58.3	39.8	80.0	43.9
Oklahoma	58.3	31.9	80.8	47.8
Oregon	58.3	32.7	80.8	47.4
Pennsylvania	58.3	41.2	81.4	42.1

TABLE F-4--Continued

State	Percent Of All Insurance Purchased By Individuals (1)	Percent Life-Insurance Premiums Are Of All Insurance Premiums ¹ (2)	Percent Of Life-Insurance Premiums Paid By Individuals ² (3)	Percent Of Nonlife-Insurance Premiums Paid By Individuals ³ (4)
Rhode Island	58.3	38.2	83.8	42.5
South Carolina	58.3	39.3	85.8	40.5
South Dakota	58.3	33.6	83.9	45.3
Tennessee	58.3	35.7	81.5	45.4
Texas	58.3	34.7	81.6	45.9
Utah	58.3	40.0	79.2	44.4
Vermont	58.3	35.8	83.9	44.0
Virginia	58.3	44.5	80.4	40.6
Washington	58.3	33.9	77.2	48.6
West Virginia	58.3	38.2	79.7	45.1
Wisconsin	58.3	36.4	80.5	45.6
Wyoming	58.3	40.0	80.1	43.8
Alaska	58.3	22.2	74.5	53.7
Hawaii	58.3	48.4	79.4	38.5

¹U. S. Department of Commerce, Bureau of the Census, Statistical Abstract of the United States: 1964 (85th edition; Washington: GPO, 1964), p. 483.

²From Table F-3

³ $[\text{col. 1} - (\text{col. 2} \times \text{col. 3})] \div (100\% - \text{col. 2})$

APPENDIX G

Commutation Rates

City Commuted To	Offset Rates		State Commuted From	Number of Commuters* (000's)	Percent of Commuters
	City Commuted To	State Commuted From			
District of Columbia	18.1	18.0	Maryland	130,887	58.4
Weighted average		17.4	Virginia	93,052	41.6
		17.8			
New York City	20.8	18.6	New Jersey	172,960	87.3
Weighted average		19.7	Connecticut	21,484	10.8
		17.5	Pennsylvania	3,668	1.9
		18.7			
Wilmington, DL	23.2	17.5	Pennsylvania	4,003	83.1
Weighted average		18.6	New Jersey	814	16.9
		17.7			
Kansas City, MO and St. Louis, MO	16.3	18.8	Illinois	9,440**	86.5
Weighted average		17.4	Kansas	1,477**	13.5
		18.6			
Philadelphia	17.5	18.6	New Jersey	All	100.0
Portland, OR	17.5	17.1	Washington	All	100.0

Sources: Charles E. McLure, Jr., "Regional Tax Incidence," Table 5.3, pp. 137-139.

U.S. Department of Commerce, Bureau of the Census, Journey to Work: 1960 (Washington: GPO, 1963), Table 1, pp. 52, 55, 75-76, 93, 97, 102, 120, 122-123.

*Excludes the "other" category listed for the District of Columbia (3.3 percent of total), New York City (5.8 percent of total), and Wilmington (15.6 percent of total).

**Based on McLure's commutation rates of 0.6 percent for Kansas City and 2.3 percent for St. Louis.

APPENDIX H

Percentage Distributions of Individual SLG Taxes

For each SLG tax (except motor-vehicle-operator's-license fees) the percentage distribution of the tax from each of the exporting states (on the vertical axis) to each of the importing states (on the horizontal axis) and to FEXP is shown in Tables H-1 through H-16. Also contained in these tables are other distributional data referred to in Chapter III and shown in aggregate in Table 3-1. Columns 54, 63, 73, and 74 of these tables are in thousands of dollars. Columns 55-58 and 64-67 are in whole dollars per family of four, as discussed in Chapter III. These tables are created by computer programs D1 through D16 and D38 through D41, referenced in Appendix D. As previously mentioned, motor-vehicle-operator's-license fees are not exported and, therefore, are not presented here in table format.

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	1	2	3	4	5	6	7	8
	ALABAMA	ARIZONA	ARKANSAS	CALIFORNIA	COLORADO	CONNECTICUT	DELAWARE	DISTRICT OF COLUMBIA
1 ALABAMA	77.68	8.15	8.28	2.19	8.21	8.48	8.88	8.12
2 ARIZONA	8.26	42.73	8.26	14.17	4.65	8.36	8.86	8.11
3 ARKANSAS	8.31	8.23	75.52	2.44	8.24	8.42	8.88	8.12
4 CALIFORNIA	8.22	8.23	8.11	77.88	8.31	8.43	8.88	8.13
5 COLORADO	8.22	8.31	8.13	3.34	75.39	8.42	8.88	8.12
6 CONNECTICUT	8.22	8.14	8.11	2.49	8.21	75.64	8.89	8.14
7 DELAWARE	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
8 DISTRICT OF COLUMBIA	8.49	8.19	8.25	3.88	8.27	8.71	8.17	66.37
9 FLORIDA	8.52	8.15	8.24	2.39	8.21	8.56	8.18	8.16
10 GEORGIA	8.49	8.14	8.19	2.48	8.21	8.44	8.89	8.14
11 IDAHO	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
12 ILLINOIS	8.29	8.17	8.15	2.55	8.23	8.45	8.89	8.14
13 INDIANA	8.61	8.21	8.28	2.93	8.34	8.51	8.13	8.23
14 IOWA	8.23	8.17	8.13	2.53	8.35	8.42	8.88	8.13
15 KANSAS	8.24	8.27	8.21	2.59	8.47	8.41	8.88	8.12
16 KENTUCKY	8.35	8.14	8.18	2.38	8.28	8.41	8.88	8.13
17 LOUISIANA	8.44	8.28	8.29	2.46	8.27	8.45	8.89	8.14
18 MAINE	8.19	8.13	8.89	2.87	8.18	8.88	8.88	8.13
19 MARYLAND	8.25	8.14	8.11	2.26	8.28	8.45	8.28	8.23
20 MASSACHUSETTS	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
21 MICHIGAN	8.27	8.15	8.13	2.51	8.22	8.45	8.18	8.16
22 MINNESOTA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
23 MISSISSIPPI	3.85	8.26	8.97	2.38	8.39	8.35	8.18	8.17
24 MISSOURI	8.24	8.24	8.23	2.33	8.25	8.39	8.87	8.12
25 MONTANA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
26 NEBRASKA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
27 NEVADA	8.22	8.43	8.12	7.74	8.62	8.45	8.88	8.12
28 NEW HAMPSHIRE	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
29 NEW JERSEY	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
30 NEW MEXICO	8.34	3.64	8.32	17.41	3.64	8.34	8.86	8.18
31 NEW YORK	8.44	8.21	8.18	3.13	8.38	1.88	8.15	8.26
32 NORTH CAROLINA	8.36	8.14	8.18	2.33	8.21	8.44	8.18	8.15
33 NORTH DAKOTA	8.23	8.16	8.12	2.39	8.58	8.38	8.87	8.12
34 OHIO	8.24	8.14	8.12	2.35	8.21	8.43	8.89	8.14
35 OKLAHOMA	8.25	8.28	8.23	2.63	8.31	8.43	8.88	8.13
36 OREGON	8.19	8.16	8.18	4.69	8.24	8.48	8.87	8.12
37 PENNSYLVANIA	8.21	8.13	8.18	2.25	8.19	8.47	8.12	8.19
38 RHODE ISLAND	8.19	8.12	8.89	2.17	8.26	8.98	8.89	8.14
39 SOUTH CAROLINA	8.37	8.12	8.18	2.18	8.18	8.42	8.89	8.14
40 SOUTH DAKOTA	8.22	8.16	8.13	2.47	8.58	8.48	8.88	8.12
41 TENNESSEE	8.62	8.15	8.24	2.31	8.21	8.42	8.89	8.14
42 TEXAS	8.26	8.46	8.18	2.53	8.37	8.45	8.88	8.13
43 UTAH	8.19	8.41	8.18	3.33	8.76	8.48	8.87	8.11
44 VERMONT	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
45 VIRGINIA	8.25	8.13	8.11	2.24	8.28	8.44	8.13	8.25
46 WASHINGTON	8.28	8.24	8.11	7.21	8.35	8.39	8.87	8.12
47 WEST VIRGINIA	8.65	8.28	8.22	3.42	8.38	8.61	8.28	8.52
48 WISCONSIN	8.21	8.14	8.18	2.28	8.21	8.39	8.87	8.12
49 WYOMING	8.22	8.23	8.13	3.63	8.75	8.48	8.88	8.12
50 ALASKA	8.22	8.17	8.11	5.88	8.31	8.48	8.89	8.14
51 HAWAII	8.21	8.45	8.13	19.87	8.39	8.35	8.87	8.11
52 TOTAL	1.76	8.88	8.92	15.29	1.17	1.78	8.18	8.44

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.97	0.65	0.05	1.39	0.50	0.24	0.22	0.39
2 ARIZONA	0.48	0.29	0.53	1.23	0.48	0.43	1.01	0.22
3 ARKANSAS	0.63	0.41	0.06	1.51	0.55	0.27	0.42	0.32
4 CALIFORNIA	0.49	0.31	0.34	1.50	0.55	0.25	0.24	0.21
5 COLORADO	0.48	0.30	0.10	1.51	0.55	0.29	0.59	0.21
6 CONNECTICUT	0.53	0.33	0.05	1.51	0.54	0.25	0.22	0.22
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	1.06	0.69	0.00	1.92	0.74	0.37	0.27	0.47
9 FLORIDA	71.69	0.76	0.05	2.00	0.79	0.39	0.23	0.44
10 GEORGIA	1.13	75.88	0.05	1.50	0.55	0.26	0.22	0.41
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.62	0.39	0.06	74.23	1.35	0.49	0.26	0.31
13 INDIANA	1.06	0.65	0.10	23.61	25.01	0.91	0.44	1.23
14 IOWA	0.48	0.30	0.06	1.93	0.74	75.78	0.30	0.22
15 KANSAS	0.50	0.31	0.07	1.50	0.54	0.31	75.96	0.23
16 KENTUCKY	0.65	0.42	0.06	1.67	0.63	0.29	0.21	77.06
17 LOUISIANA	0.89	0.53	0.06	1.57	0.57	0.28	0.29	0.38
18 MAINE	0.44	0.28	0.05	1.32	0.47	0.21	0.19	0.19
19 MARYLAND	0.60	0.37	0.05	1.39	0.50	0.23	0.21	0.24
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.57	0.37	0.06	2.94	1.18	0.40	0.24	0.33
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	1.50	0.76	0.00	1.69	0.67	0.51	0.47	1.36
24 MISSOURI	0.49	0.31	0.06	1.67	0.63	0.36	0.42	0.20
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.48	0.31	0.46	1.70	0.65	0.32	0.29	0.21
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.62	0.29	0.37	1.20	0.47	0.49	2.28	0.25
31 NEW YORK	0.92	0.57	0.00	2.15	0.02	0.39	0.33	0.43
32 NORTH CAROLINA	0.83	0.59	0.05	1.40	0.50	0.24	0.21	0.36
33 NORTH DAKOTA	0.49	0.30	0.06	1.54	0.57	0.42	0.29	0.22
34 OHIO	0.53	0.34	0.05	1.98	0.77	0.31	0.22	0.26
35 OKLAHOMA	0.54	0.34	0.07	1.54	0.55	0.28	0.50	0.24
36 OREGON	0.44	0.28	0.16	1.34	0.48	0.22	0.20	0.19
37 PENNSYLVANIA	0.50	0.31	0.05	1.48	0.54	0.24	0.20	0.21
38 RHODE ISLAND	0.45	0.29	0.05	1.35	0.49	0.22	0.19	0.19
39 SOUTH CAROLINA	0.83	0.65	0.05	1.34	0.49	0.23	0.19	0.35
40 SOUTH DAKOTA	0.47	0.29	0.06	1.69	0.64	0.49	0.32	0.21
41 TENNESSEE	0.78	0.56	0.05	1.61	0.60	0.28	0.23	0.53
42 TEXAS	0.57	0.35	0.06	1.50	0.54	0.26	0.51	0.24
43 UTAH	0.42	0.26	0.30	1.33	0.48	0.23	0.24	0.18
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.59	0.39	0.05	1.39	0.50	0.24	0.21	0.26
46 WASHINGTON	0.46	0.28	0.29	1.39	0.51	0.26	0.23	0.19
47 WEST VIRGINIA	1.44	1.52	0.00	2.45	1.00	0.48	0.37	0.83
48 WISCONSIN	0.48	0.30	0.05	2.03	0.79	0.38	0.21	0.21
49 WYOMING	0.47	0.30	0.45	1.56	0.58	0.37	0.32	0.22
50 ALASKA	0.50	0.31	0.12	1.52	0.54	0.25	0.23	0.21
51 HAWAII	0.47	0.29	0.34	1.46	0.59	0.32	0.28	0.20
52 TOTAL	2.77	2.37	0.13	8.66	1.52	1.37	1.30	1.56

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.45	0.07	0.44	0.61	0.96	0.34	0.44	0.48
2 ARIZONA	0.61	0.08	0.41	0.61	0.87	0.60	0.13	0.90
3 ARKANSAS	0.63	0.07	0.45	0.64	1.03	0.38	0.19	0.86
4 CALIFORNIA	0.26	0.07	0.46	0.67	1.04	0.36	0.10	0.53
5 COLORADO	0.28	0.07	0.44	0.64	1.02	0.39	0.11	0.62
6 CONNECTICUT	0.26	0.18	0.55	1.85	1.04	0.35	0.11	0.49
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.51	0.17	1.12	1.19	1.38	0.51	0.27	0.60
9 FLORIDA	0.53	0.12	0.61	0.91	1.45	0.54	0.26	0.50
10 GEORGIA	0.41	0.08	0.54	0.70	1.05	0.37	0.22	0.48
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.32	0.08	0.52	0.71	1.87	0.64	0.15	0.62
13 INDIANA	0.57	0.12	0.85	0.89	6.41	0.91	0.31	1.70
14 IOWA	0.27	0.08	0.45	0.65	1.23	0.64	0.12	0.86
15 KANSAS	0.30	0.07	0.45	0.64	1.00	0.42	0.13	1.03
16 KENTUCKY	0.35	0.07	0.48	0.63	1.16	0.41	0.19	0.53
17 LOUISIANA	74.39	0.08	0.51	0.70	1.07	0.38	0.35	0.62
18 MAINE	0.22	70.46	0.47	1.55	0.91	0.30	0.09	0.42
19 MARYLAND	0.26	0.08	77.12	0.70	0.96	0.33	0.12	0.47
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.28	0.08	0.59	0.71	70.67	0.60	0.13	0.56
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	4.17	0.09	0.68	0.62	1.23	0.71	41.56	1.37
24 MISSOURI	0.30	0.07	0.42	0.60	1.05	0.45	0.13	77.55
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.28	0.08	0.47	0.69	1.20	0.45	0.10	0.62
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.75	0.08	0.36	0.58	0.82	0.66	0.15	1.10
31 NEW YORK	0.41	0.20	0.96	1.73	1.57	0.56	0.21	0.71
32 NORTH CAROLINA	0.37	0.08	0.59	0.69	0.98	0.34	0.19	0.47
33 NORTH DAKOTA	0.26	0.07	0.42	0.60	1.05	0.80	0.12	0.63
34 OHIO	0.27	0.08	0.54	0.68	1.90	0.45	0.12	0.48
35 OKLAHOMA	0.38	0.07	0.46	0.66	1.03	0.38	0.13	0.91
36 OREGON	0.23	0.07	0.42	0.61	0.92	0.31	0.09	0.43
37 PENNSYLVANIA	0.24	0.09	0.78	0.75	1.07	0.35	0.10	0.44
38 RHODE ISLAND	0.22	0.16	0.54	1.69	0.93	0.32	0.09	0.42
39 SOUTH CAROLINA	0.37	0.00	0.52	0.67	0.93	0.32	0.20	0.44
40 SOUTH DAKOTA	0.26	0.07	0.43	0.63	1.16	0.65	0.12	0.63
41 TENNESSEE	0.46	0.07	0.49	0.66	1.12	0.40	0.35	0.57
42 TEXAS	0.43	0.08	0.48	0.69	1.02	0.36	0.13	1.08
43 UTAH	0.24	0.07	0.40	0.61	0.91	0.33	0.09	0.50
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.26	0.08	0.80	0.69	0.97	0.34	0.12	0.46
46 WASHINGTON	0.25	0.07	0.42	0.62	0.97	0.34	0.09	0.48
47 WEST VIRGINIA	0.48	0.16	1.00	1.03	2.04	0.71	0.31	0.85
48 WISCONSIN	0.24	0.07	0.42	0.61	1.39	0.77	0.10	0.48
49 WYOMING	0.29	0.07	0.43	0.61	1.03	0.45	0.11	0.58
50 ALASKA	0.26	0.08	0.50	0.74	1.03	0.35	0.10	0.52
51 HAWAII	0.27	0.08	0.45	0.59	1.09	0.42	0.12	0.54
52 TOTAL	1.70	0.47	1.74	0.82	7.40	0.48	0.73	2.26

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.06	0.14	0.06	0.06	0.89	0.08	2.44	0.54
2 ARIZONA	0.61	0.39	2.47	0.06	0.81	3.92	2.06	0.29
3 ARKANSAS	0.07	0.15	0.07	0.07	0.89	0.13	2.46	0.43
4 CALIFORNIA	0.09	0.17	0.28	0.07	0.96	0.11	2.65	0.32
5 COLORADO	0.24	0.54	0.10	0.06	0.89	0.19	2.46	0.31
6 CONNECTICUT	0.06	0.13	0.07	0.21	1.22	0.08	3.41	0.34
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.08	0.18	0.08	0.14	1.36	0.10	3.70	0.86
9 FLORIDA	0.06	0.14	0.06	0.10	1.38	0.08	3.67	0.72
10 GEORGIA	0.06	0.14	0.06	0.07	0.97	0.08	2.67	0.67
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.06	0.15	0.07	0.07	1.00	0.10	2.75	0.41
13 INDIANA	0.11	0.27	0.09	0.09	1.43	0.13	3.65	0.66
14 IOWA	0.10	0.31	0.07	0.07	0.89	0.10	2.45	0.31
15 KANSAS	0.09	0.28	0.07	0.06	0.87	0.17	2.40	0.32
16 KENTUCKY	0.06	0.13	0.07	0.06	0.87	0.08	2.40	0.51
17 LOUISIANA	0.07	0.15	0.07	0.07	0.98	0.11	2.61	0.55
18 MAINE	0.05	0.12	0.05	0.19	1.01	0.07	2.75	0.29
19 MARYLAND	0.05	0.13	0.06	0.07	1.06	0.07	2.85	0.42
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.06	0.15	0.07	0.07	1.07	0.08	2.02	0.43
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.08	0.27	0.07	0.07	0.91	0.17	2.31	0.78
24 MISSOURI	0.07	0.19	0.07	0.06	0.82	0.14	2.25	0.32
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.19	0.36	67.58	0.07	1.02	0.14	2.78	0.31
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.76	0.48	0.43	0.06	0.76	43.83	1.96	0.30
31 NEW YORK	0.09	0.20	0.09	0.19	4.25	0.11	62.53	0.63
32 NORTH CAROLINA	0.06	0.14	0.06	0.07	1.00	0.07	2.73	76.32
33 NORTH DAKOTA	0.19	0.38	0.07	0.06	0.81	0.09	2.23	0.31
34 OHIO	0.06	0.14	0.06	0.07	0.97	0.08	2.63	0.37
35 OKLAHOMA	0.07	0.18	0.07	0.07	0.91	0.17	2.52	0.35
36 OREGON	0.07	0.14	0.13	0.06	0.84	0.08	2.34	0.29
37 PENNSYLVANIA	0.05	0.12	0.06	0.08	1.50	0.07	3.26	0.33
38 RHODE ISLAND	0.08	0.17	0.06	0.19	0.99	0.07	2.81	0.29
39 SOUTH CAROLINA	0.05	0.12	0.06	0.07	0.94	0.07	2.56	0.67
40 SOUTH DAKOTA	0.19	0.73	0.07	0.06	0.85	0.10	2.35	0.30
41 TENNESSEE	0.06	0.14	0.06	0.07	0.90	0.08	2.49	0.66
42 TEXAS	0.07	0.16	0.07	0.07	0.93	0.27	2.55	0.36
43 UTAH	0.21	0.38	0.19	0.06	0.82	0.20	2.27	0.27
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.05	0.13	0.06	0.07	0.99	0.07	2.71	0.54
46 WASHINGTON	0.14	0.17	0.15	0.06	0.87	0.12	2.38	0.29
47 WEST VIRGINIA	0.08	0.23	0.09	0.12	1.07	0.11	4.37	1.49
48 WISCONSIN	0.06	0.14	0.06	0.06	0.84	0.08	2.34	0.30
49 WYOMING	0.36	0.52	0.11	0.06	0.85	0.13	2.35	0.30
50 ALASKA	0.10	0.19	0.11	0.07	0.97	0.09	2.70	0.32
51 HAWAII	0.18	0.15	0.26	0.07	0.80	0.22	2.12	0.30
52 TOTAL	0.09	0.18	0.31	0.09	1.34	0.46	8.23	2.08

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.04	1.16	0.21	0.18	1.19	0.09	0.27	0.05
2 ARIZONA	0.10	1.10	0.50	0.76	1.12	0.09	0.14	0.10
3 ARKANSAS	0.05	1.24	0.47	0.21	1.21	0.09	0.21	0.05
4 CALIFORNIA	0.06	1.24	0.23	1.10	1.30	0.10	0.14	0.06
5 COLORADO	0.11	1.22	0.32	0.27	1.23	0.09	0.14	0.13
6 CONNECTICUT	0.04	1.24	0.20	0.21	1.58	0.28	0.15	0.04
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.06	1.65	0.26	0.27	2.53	0.19	0.38	0.07
9 FLORIDA	0.05	1.73	0.21	0.20	1.67	0.14	0.34	0.05
10 GEORGIA	0.05	1.26	0.20	0.20	1.39	0.10	0.35	0.05
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.05	2.25	0.24	0.22	1.44	0.10	0.19	0.05
13 INDIANA	0.11	0.21	0.40	0.30	2.14	0.13	0.30	0.11
14 IOWA	0.09	1.47	0.25	0.22	1.23	0.10	0.14	0.12
15 KANSAS	0.07	1.20	0.53	0.24	1.22	0.09	0.15	0.10
16 KENTUCKY	0.04	1.40	0.20	0.20	1.30	0.09	0.20	0.05
17 LOUISIANA	0.05	1.29	0.35	0.21	1.38	0.10	0.27	0.05
18 MAINE	0.04	1.09	0.17	0.17	1.37	0.24	0.13	0.04
19 MARYLAND	0.04	1.15	0.19	0.19	2.07	0.10	0.18	0.04
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.05	4.76	0.22	0.22	1.52	0.10	0.17	0.05
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.10	1.60	0.61	0.22	1.33	0.09	0.40	0.11
24 MISSOURI	0.06	1.26	0.50	0.20	1.15	0.09	0.14	0.06
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.14	1.43	0.28	0.86	1.30	0.10	0.14	0.15
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.11	1.04	0.87	0.87	1.06	0.09	0.14	0.12
31 NEW YORK	0.07	1.96	0.31	0.27	4.42	0.26	0.28	0.08
32 NORTH CAROLINA	0.04	1.18	0.19	0.20	1.59	0.10	0.53	0.05
33 NORTH DAKOTA	76.21	1.26	0.24	0.21	1.14	0.09	0.14	0.40
34 OHIO	0.04	77.15	0.20	0.20	1.48	0.10	0.16	0.05
35 OKLAHOMA	0.06	1.23	75.71	0.23	1.24	0.10	0.16	0.07
36 OREGON	0.04	1.10	0.19	77.23	1.16	0.09	0.13	0.05
37 PENNSYLVANIA	0.04	1.30	0.18	0.19	78.02	0.11	0.15	0.04
38 RHODE ISLAND	0.06	1.11	0.17	0.18	1.59	77.42	0.14	0.06
39 SOUTH CAROLINA	0.04	1.11	0.18	0.19	1.40	0.10	77.67	0.04
40 SOUTH DAKOTA	0.23	1.39	0.24	0.22	1.18	0.09	0.14	75.64
41 TENNESSEE	0.05	1.34	0.22	0.19	1.31	0.10	0.27	0.05
42 TEXAS	0.05	1.22	0.62	0.21	1.30	0.10	0.17	0.06
43 UTAH	0.15	1.08	0.22	0.30	1.13	0.09	0.12	0.16
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.04	1.15	0.19	0.19	1.83	0.10	0.22	0.05
46 WASHINGTON	0.06	1.19	0.21	0.99	1.21	0.09	0.13	0.06
47 WEST VIRGINIA	0.09	2.66	0.33	0.29	3.13	0.15	0.58	0.09
48 WISCONSIN	0.05	1.66	0.19	0.19	1.17	0.09	0.14	0.05
49 WYOMING	0.14	1.24	0.26	0.49	1.19	0.09	0.14	0.25
50 ALASKA	0.07	1.23	0.22	0.51	1.38	0.11	0.14	0.07
51 HAWAII	0.06	1.32	0.27	2.84	1.30	0.09	0.14	0.06
52 TOTAL	0.24	5.23	1.02	0.44	6.85	0.46	1.15	0.28

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.59	0.95	0.09	0.03	0.39	0.32	0.13	0.41
2 ARIZONA	0.29	2.13	5.10	0.04	0.36	1.53	0.14	0.39
3 ARKANSAS	0.44	1.67	0.10	0.03	0.39	0.36	0.13	0.45
4 CALIFORNIA	0.27	1.06	0.14	0.03	0.39	1.78	0.14	0.44
5 COLORADO	0.27	1.37	0.30	0.03	0.37	0.45	0.13	0.44
6 CONNECTICUT	0.28	0.93	0.08	0.09	0.48	0.37	0.17	0.43
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.59	1.18	0.12	0.07	1.40	0.45	0.53	0.60
9 FLORIDA	0.55	0.97	0.09	0.05	0.57	0.35	0.20	0.64
10 GEORGIA	0.63	0.93	0.09	0.04	0.48	0.35	0.18	0.44
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.37	1.09	0.09	0.04	0.46	0.38	0.16	0.80
13 INDIANA	1.04	1.16	0.14	0.08	0.88	0.49	0.34	2.98
14 IOWA	0.29	1.07	0.15	0.04	0.39	0.38	0.14	0.59
15 KANSAS	0.30	1.63	0.14	0.03	0.38	0.40	0.13	0.45
16 KENTUCKY	0.55	0.91	0.09	0.03	0.50	0.35	0.17	0.50
17 LOUISIANA	0.48	1.79	0.10	0.03	0.44	0.37	0.16	0.45
18 MAINE	0.24	0.81	0.07	0.16	0.40	0.31	0.14	0.38
19 MARYLAND	0.31	0.89	0.08	0.04	0.93	0.33	0.35	0.40
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.34	0.93	0.09	0.04	0.51	0.38	0.20	0.85
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	2.89	15.58	0.14	0.05	0.74	0.39	0.25	0.58
24 MISSOURI	0.37	1.53	0.10	0.03	0.36	0.36	0.13	0.55
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.28	1.26	0.49	0.03	0.40	1.24	0.14	0.52
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.32	3.95	1.65	0.04	0.35	1.31	0.13	0.38
31 NEW YORK	0.52	1.35	0.13	0.12	0.90	0.46	0.31	0.65
32 NORTH CAROLINA	0.50	0.89	0.08	0.04	0.67	0.34	0.23	0.41
33 NORTH DAKOTA	0.28	0.98	0.22	0.03	0.36	0.38	0.13	0.53
34 OHIO	0.31	0.91	0.09	0.04	0.47	0.35	0.18	0.59
35 OKLAHOMA	0.30	2.05	0.11	0.03	0.39	0.39	0.13	0.44
36 OREGON	0.24	0.85	0.11	0.03	0.34	0.91	0.12	0.38
37 PENNSYLVANIA	0.27	0.84	0.08	0.04	0.75	0.33	0.27	0.43
38 RHODE ISLAND	0.25	0.80	0.11	0.08	0.49	0.32	0.18	0.39
39 SOUTH CAROLINA	0.45	0.83	0.08	0.04	0.51	0.32	0.18	0.39
40 SOUTH DAKOTA	0.28	0.99	0.23	0.03	0.37	0.37	0.13	0.56
41 TENNESSEE	75.94	1.06	0.09	0.03	0.50	0.34	0.16	0.48
42 TEXAS	0.31	76.51	0.14	0.03	0.41	0.38	0.14	0.43
43 UTAH	0.24	0.98	77.18	0.03	0.33	0.51	0.12	0.38
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.46	0.87	0.08	0.04	77.46	0.33	0.33	0.40
46 WASHINGTON	0.25	0.87	0.17	0.03	0.36	72.04	0.13	0.42
47 WEST VIRGINIA	5.74	1.33	0.12	0.08	2.20	0.49	48.15	0.74
48 WISCONSIN	0.26	0.89	0.09	0.03	0.36	0.34	0.13	77.95
49 WYOMING	0.28	1.03	0.27	0.03	0.37	0.52	0.14	0.48
50 ALASKA	0.28	1.02	0.14	0.04	0.41	1.03	0.15	0.43
51 HAWAII	0.26	1.16	0.23	0.04	0.43	4.62	0.16	0.49
52 TOTAL	1.90	3.15	0.72	0.05	0.57	4.02	0.95	0.81

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.04	0.03	0.07	0.36	100.00	24676.76	29.24	4.52
2 ARIZONA	0.25	0.09	0.26	2.60	100.00	46691.81	123.20	102.97
3 ARKANSAS	0.04	0.03	0.08	0.74	100.00	14693.37	30.90	6.01
4 CALIFORNIA	0.05	0.16	0.41	0.32	100.00	225504.07	51.43	0.0
5 COLORADO	0.24	0.04	0.10	0.34	100.00	16134.04	33.65	6.00
6 CONNECTICUT	0.04	0.03	0.08	0.24	100.00	23617.88	34.80	4.03
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.05	0.04	0.10	0.17	100.00	8472.47	42.47	3.76
9 FLORIDA	0.04	0.03	0.08	0.27	100.00	50970.03	36.86	2.33
10 GEORGIA	0.04	0.03	0.08	0.44	100.00	37517.90	35.59	6.15
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.04	0.03	0.08	0.50	100.00	133134.06	51.29	5.90
13 INDIANA	0.06	0.03	0.10	4.55	100.00	148422.51	124.23	111.56
14 IOWA	0.06	0.03	0.09	0.72	100.00	19937.12	28.95	6.35
15 KANSAS	0.06	0.03	0.09	0.64	100.00	18961.76	34.21	6.13
16 KENTUCKY	0.04	0.03	0.08	0.36	100.00	21943.16	28.08	4.14
17 LOUISIANA	0.04	0.03	0.08	0.75	100.00	27427.25	32.13	6.70
18 MAINE	0.03	0.03	0.07	0.27	100.00	6300.14	25.56	3.35
19 MARYLAND	0.03	0.03	0.07	0.28	100.00	20591.28	24.57	2.95
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.04	0.03	0.08	0.97	100.00	152933.26	76.17	28.03
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.04	0.03	0.09	4.22	100.00	48713.53	85.24	73.56
24 MISSOURI	0.04	0.03	0.08	0.41	100.00	28582.60	26.08	4.63
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.12	0.11	0.20	0.18	100.00	4853.18	49.90	4.50
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.22	0.07	0.20	2.22	100.00	23824.41	96.65	81.40
31 NEW YORK	0.05	0.04	0.10	1.87	100.00	207574.56	46.92	21.88
32 NORTH CAROLINA	0.04	0.03	0.07	0.57	100.00	30763.05	25.71	4.53
33 NORTH DAKOTA	0.09	0.03	0.08	1.25	100.00	3449.86	21.39	5.32
34 OHIO	0.04	0.03	0.07	0.48	100.00	59468.63	23.79	3.48
35 OKLAHOMA	0.05	0.03	0.09	0.43	100.00	14529.74	23.81	3.46
36 OREGON	0.04	0.09	0.24	0.33	100.00	11.03	0.02	0.00
37 PENNSYLVANIA	0.03	0.03	0.07	0.33	100.00	89247.83	31.25	3.49
38 RHODE ISLAND	0.04	0.03	0.07	0.20	100.00	5980.07	26.02	3.08
39 SOUTH CAROLINA	0.03	0.03	0.07	0.44	100.00	16343.17	26.11	4.46
40 SOUTH DAKOTA	0.11	0.03	0.08	0.76	100.00	4129.83	23.33	5.26
41 TENNESSEE	0.04	0.03	0.08	0.35	100.00	26799.60	28.61	4.58
42 TEXAS	0.04	0.03	0.08	0.56	100.00	34573.31	13.52	1.54
43 UTAH	0.16	0.04	0.12	0.30	100.00	9432.20	38.86	6.26
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.03	0.03	0.07	0.40	100.00	141.22	0.13	0.02
46 WASHINGTON	0.06	0.22	0.57	1.23	100.00	78991.27	106.71	40.62
47 WEST VIRGINIA	0.05	0.04	0.13	3.52	100.00	49458.95	109.12	78.44
48 WISCONSIN	0.04	0.03	0.07	0.42	100.00	3032.79	2.98	0.44
49 WYOMING	74.37	0.04	0.11	0.51	100.00	3127.33	36.90	9.76
50 ALASKA	0.05	73.67	0.24	0.43	100.00	893.16	14.52	1.76
51 HAWAII	0.08	0.74	50.63	1.87	100.00	31164.66	182.25	113.10
52 TOTAL	0.20	0.11	0.69	0.93	100.00	1773014.85	37.60	12.23

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL X EXPORTED	60 X EXPORTED VIA TRADE	61 X EXPORTED VIA FG-FD	62 X EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	21.59	3.13	22.48	3.47	16.54	2.48	21381.81	25.33
2 ARIZONA	16.84	4.18	57.27	47.86	7.46	1.95	13323.72	35.15
3 ARKANSAS	21.98	2.99	24.48	4.76	17.35	2.37	18124.74	21.29
4 CALIFORNIA	41.38	18.65	23.88	8.8	18.47	4.76	178949.81	38.99
5 COLORADO	24.48	3.24	24.61	4.39	17.85	2.37	21367.19	44.56
6 CONNECTICUT	27.38	3.39	24.36	2.82	19.17	2.38	29671.26	43.71
7 DELAWARE	8.8	8.8	8.8	8.8	8.8	8.8	6283.55	51.78
8 DISTRICT OF COLUMBIA	23.93	14.78	33.63	2.98	18.95	11.78	9644.67	48.34
9 FLORIDA	24.26	18.27	28.31	1.79	18.64	7.89	38761.45	28.83
10 GEORGIA	25.98	3.53	24.12	4.17	17.56	2.39	25337.14	24.83
11 IDAHO	8.8	8.8	8.8	8.8	8.8	8.8	8893.19	47.12
12 ILLINOIS	35.99	9.41	25.77	2.96	18.89	4.73	148995.62	54.32
13 INDIANA	18.28	2.46	74.99	67.34	6.16	1.49	42688.38	35.72
14 IOWA	19.73	2.86	24.22	5.32	16.51	2.39	28662.22	38.88
15 KANSAS	24.69	3.39	24.84	4.31	17.35	2.38	18566.48	33.58
16 KENTUCKY	21.81	2.93	22.94	3.38	17.16	2.48	28658.37	26.43
17 LOUISIANA	22.36	2.99	25.61	5.48	17.83	2.38	23369.88	27.37
18 MAINE	19.34	2.87	21.54	2.83	16.38	2.42	5723.27	23.22
19 MARYLAND	19.85	2.57	22.88	2.74	17.74	2.39	35714.36	42.62
20 MASSACHUSETTS	8.8	8.8	8.8	8.8	8.8	8.8	49699.33	37.54
21 MICHIGAN	42.21	5.94	29.33	18.79	16.25	2.29	79323.88	39.51
22 MINNESOTA	8.8	8.8	8.8	8.8	8.8	8.8	28766.57	32.95
23 MISSISSIPPI	9.86	2.62	58.44	58.44	6.21	1.88	9651.99	16.89
24 MISSOURI	18.68	2.77	22.45	3.98	16.88	2.39	37882.72	34.56
25 MONTANA	8.8	8.8	8.8	8.8	8.8	8.8	5616.92	32.85
26 NEBRASKA	8.8	8.8	8.8	8.8	8.8	8.8	11887.98	29.99
27 NEVADA	28.14	17.19	32.42	2.98	18.28	11.16	8768.45	98.88
28 NEW HAMPSHIRE	8.8	8.8	8.8	8.8	8.8	8.8	5236.89	32.52
29 NEW JERSEY	8.8	8.8	8.8	8.8	8.8	8.8	88999.42	49.44
30 NEW MEXICO	11.92	3.34	56.17	47.31	6.93	1.94	9521.63	38.63
31 NEW YORK	19.86	5.18	37.47	17.47	15.86	4.14	151888.82	34.33
32 NORTH CAROLINA	18.57	2.61	23.68	4.17	17.18	2.48	26988.39	22.48
33 NORTH DAKOTA	13.95	2.13	23.79	5.91	15.51	2.37	3689.87	22.38
34 OHIO	17.82	2.48	22.85	3.35	17.12	2.38	115934.81	46.37
35 OKLAHOMA	18.82	2.33	24.29	3.53	18.39	2.38	16331.72	26.76
36 OREGON	8.82	8.88	22.77	3.86	17.32	2.39	26733.41	57.74
37 PENNSYLVANIA	24.34	3.41	21.98	2.46	17.12	2.48	98885.98	34.31
38 RHODE ISLAND	28.18	2.84	22.58	3.27	16.92	2.39	7383.48	32.75
39 SOUTH CAROLINA	18.83	2.81	22.33	3.81	16.11	2.41	12586.82	19.98
40 SOUTH DAKOTA	15.88	2.27	24.36	5.58	16.49	2.37	3912.66	22.11
41 TENNESSEE	21.18	2.84	24.86	3.85	17.81	2.39	38159.53	32.28
42 TEXAS	18.59	1.39	23.49	2.68	18.48	2.41	78156.91	38.57
43 UTAH	28.52	4.88	22.82	3.67	16.75	2.39	11755.21	48.43
44 VERMONT	8.8	8.8	8.8	8.8	8.8	8.8	2895.17	28.59
45 VIRGINIA	8.18	8.81	22.54	2.92	17.24	2.38	34888.63	31.77
46 WASHINGTON	57.15	8.94	27.96	18.64	14.97	2.34	48818.85	54.85
47 WEST VIRGINIA	26.36	4.31	51.85	37.28	12.53	2.85	11474.55	25.32
48 WISCONSIN	2.21	8.33	22.85	3.28	16.36	2.41	38427.21	37.88
49 WYOMING	23.75	3.39	25.63	6.78	16.58	2.36	3126.22	36.89
50 ALASKA	11.49	1.27	26.33	3.28	28.83	2.31	4228.25	68.75
51 HAWAII	35.22	33.93	49.37	38.64	9.54	9.19	9838.46	57.49
52 TOTAL	21.85	4.32	29.28	9.52	16.39	3.37	1716883.89	36.41

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	10.48	11.58	3.28	20.01	8.28	9.14	2.59	3.90
2 ARIZONA	13.07	17.50	4.58	27.66	10.29	13.77	3.60	88.04
3 ARKANSAS	7.76	10.09	3.45	18.26	6.65	8.65	2.96	9.61
4 CALIFORNIA	9.52	26.91	2.56	18.46	4.51	12.74	1.21	12.44
5 COLORADO	19.90	20.49	4.17	30.19	13.48	13.88	2.83	-10.91
6 CONNECTICUT	9.12	31.82	2.78	28.81	6.01	20.97	1.83	-8.92
7 DELAWARE	13.73	33.45	4.52	100.00	26.56	64.70	8.74	-51.70
8 DISTRICT OF COLUMBIA	14.00	30.70	3.65	36.58	10.59	23.23	2.76	-5.88
9 FLORIDA	8.09	16.27	3.68	23.10	6.66	13.41	3.03	8.83
10 GEORGIA	6.99	13.60	3.44	17.67	5.14	10.00	2.53	11.55
11 IDAHO	13.89	14.23	19.00	100.00	29.48	30.21	40.31	-47.12
12 ILLINOIS	23.22	27.24	3.87	26.89	11.49	13.48	1.91	-3.03
13 INDIANA	9.37	20.69	5.67	46.30	12.14	26.81	7.35	88.51
14 IOWA	8.51	16.15	5.33	24.88	7.06	13.40	4.42	-1.05
15 KANSAS	11.93	18.00	3.49	23.66	8.43	12.77	2.47	0.71
16 KENTUCKY	10.54	12.46	3.43	21.89	8.73	10.32	2.84	1.64
17 LOUISIANA	10.36	13.60	3.41	22.68	8.58	11.27	2.83	4.75
18 MAINE	6.50	14.03	2.69	19.96	5.59	12.06	2.32	2.34
19 MARYLAND	11.59	26.44	4.59	33.97	9.23	21.08	3.66	-18.05
20 MASSACHUSETTS	9.91	24.74	2.89	100.00	26.40	65.91	7.69	-37.54
21 MICHIGAN	10.98	23.81	4.72	17.71	4.92	10.67	2.12	36.66
22 MINNESOTA	9.14	18.00	5.73	100.00	27.73	54.87	17.40	-32.95
23 MISSISSIPPI	5.80	7.85	3.24	21.79	7.48	10.13	4.18	68.35
24 MISSOURI	10.43	20.48	3.66	27.73	8.37	16.43	2.93	-8.49
25 MONTANA	12.98	15.30	3.77	100.00	40.51	47.74	11.75	-32.05
26 NEBRASKA	8.79	17.43	3.77	100.00	29.32	58.12	12.56	-29.99
27 NEVADA	35.76	31.71	22.61	46.41	18.42	16.34	11.65	-40.18
28 NEW HAMPSHIRE	9.17	20.06	3.29	100.00	28.19	61.69	10.12	-32.52
29 NEW JERSEY	14.37	27.47	7.60	100.00	29.07	55.56	15.37	-49.44
30 NEW MEXICO	20.27	14.49	3.86	33.87	17.77	12.71	3.39	58.02
31 NEW YORK	3.69	28.50	2.14	30.48	3.28	25.30	1.90	12.59
32 NORTH CAROLINA	6.89	12.16	3.43	21.34	6.54	11.55	3.25	3.23
33 NORTH DAKOTA	6.66	12.13	3.59	24.62	7.33	13.35	3.94	-0.99
34 OHIO	18.53	22.61	5.23	36.60	14.63	17.85	4.12	-22.59
35 OKLAHOMA	8.27	14.79	3.70	26.51	8.19	14.65	3.67	-2.95
36 OREGON	16.72	21.02	20.01	99.86	28.91	36.35	34.60	-57.72
37 PENNSYLVANIA	9.92	21.49	2.91	23.62	6.83	14.80	2.00	-3.07
38 RHODE ISLAND	8.46	21.40	2.90	26.27	6.78	17.17	2.32	-5.93
39 SOUTH CAROLINA	6.26	10.23	3.48	18.04	5.66	9.24	3.14	6.13
40 SOUTH DAKOTA	6.91	11.72	3.48	23.38	7.31	12.39	3.68	1.23
41 TENNESSEE	15.43	13.35	3.41	26.28	12.60	10.90	2.78	-3.59
42 TEXAS	10.38	17.02	3.17	40.96	13.91	22.81	4.24	-17.04
43 UTAH	27.92	16.57	3.93	26.93	15.53	9.21	2.19	-9.57
44 VERMONT	11.14	14.40	3.06	100.00	38.95	50.35	10.71	-28.59
45 VIRGINIA	10.45	16.79	4.53	98.59	32.45	52.10	14.05	-31.64
46 WASHINGTON	12.21	23.09	18.75	16.43	3.71	7.02	5.70	52.66
47 WEST VIRGINIA	7.59	13.79	3.93	19.99	5.99	10.89	3.10	83.80
48 WISCONSIN	12.64	19.38	5.78	78.19	26.14	40.00	11.96	-34.82
49 WYOMING	12.66	20.50	3.73	25.62	8.79	14.24	2.59	0.01
50 ALASKA	23.16	23.06	22.53	62.86	21.18	21.00	20.60	-54.23
51 HAWAII	16.77	21.31	19.40	23.52	6.86	8.72	7.94	124.76
52 TOTAL	11.04	21.05	4.32	28.62	8.68	16.55	3.40	1.19

TABLE H-1
GENERAL-SALES AND GROSS-RECEIPTS TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	281.46	347.85
2 ARIZONA	1577.18	272.44
3 ARKANSAS	135.14	166.64
4 CALIFORNIA	913.24	3381.83
5 COLORADO	139.86	418.13
6 CONNECTICUT	146.65	338.99
7 DELAWARE	8.8	91.78
8 DISTRICT OF COLUMBIA	26.77	284.84
9 FLORIDA	177.49	624.58
10 GEORGIA	348.86	487.81
11 IDAHO	8.8	145.68
12 ILLINOIS	1853.87	2211.83
13 INDIANA	5841.38	526.87
14 IOWA	232.49	412.46
15 KANSAS	173.37	344.34
16 KENTUCKY	178.73	411.82
17 LOUISIANA	298.85	444.26
18 MAINE	46.58	92.21
19 MARYLAND	134.52	499.46
20 MASSACHUSETTS	8.8	668.88
21 MICHIGAN	2548.27	1324.31
22 MINNESOTA	8.8	512.38
23 MISSISSIPPI	1538.69	288.21
24 MISSOURI	274.72	428.62
25 MONTANA	8.8	145.35
26 NEBRASKA	8.8	221.71
27 NEVADA	21.62	165.71
28 NEW HAMPSHIRE	8.8	74.51
29 NEW JERSEY	8.8	873.31
30 NEW MEXICO	793.91	281.24
31 NEW YORK	4444.65	1781.84
32 NORTH CAROLINA	288.28	394.92
33 NORTH DAKOTA	42.95	182.89
34 OHIO	546.41	1838.95
35 OKLAHOMA	189.16	234.74
36 OREGON	8.88	416.19
37 PENNSYLVANIA	672.27	1283.25
38 RHODE ISLAND	41.17	78.98
39 SOUTH CAROLINA	154.38	168.98
40 SOUTH DAKOTA	49.67	117.97
41 TENNESSEE	216.16	614.88
42 TEXAS	253.76	1144.48
43 UTAH	78.73	266.72
44 VERMONT	8.8	88.98
45 VIRGINIA	8.91	515.53
46 WASHINGTON	1461.15	582.18
47 WEST VIRGINIA	1666.42	155.14
48 WISCONSIN	26.25	748.19
49 WYOMING	45.48	76.53
50 ALASKA	5.36	281.39
51 HAWAII	978.85	228.34
52 TOTAL	27859.98	27859.98

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	21.38	8.46	8.67	4.58	8.58	8.83	8.22	8.42
2 ARIZONA	8.39	27.36	8.37	16.93	4.77	8.58	8.11	8.19
3 ARKANSAS	1.18	8.71	6.63	6.88	8.99	8.65	8.18	8.31
4 CALIFORNIA	8.34	1.36	8.21	54.48	8.99	8.54	8.18	8.28
5 COLORADO	8.46	2.53	8.45	18.71	19.59	8.59	8.89	8.18
6 CONNECTICUT	8.59	8.32	8.29	5.86	8.53	14.18	8.21	8.48
7 DELAWARE	1.26	8.27	8.35	4.86	8.48	1.17	7.25	1.48
8 DISTRICT OF COLUMBIA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
9 FLORIDA	2.85	8.28	8.33	2.78	8.38	8.62	8.22	8.44
10 GEORGIA	2.82	8.34	8.43	5.82	8.45	8.86	8.29	8.49
11 IDAHO	8.41	2.21	8.36	11.85	2.37	8.61	8.18	8.17
12 ILLINOIS	8.88	8.38	8.48	5.15	8.64	8.82	8.19	8.34
13 INDIANA	8.94	8.39	8.48	5.75	8.66	8.98	8.28	8.36
14 IOWA	8.87	8.57	8.65	6.49	8.94	1.82	8.18	8.38
15 KANSAS	1.85	8.74	2.59	6.68	4.68	8.72	8.17	8.34
16 KENTUCKY	2.45	8.52	1.29	5.24	8.62	8.87	8.26	8.45
17 LOUISIANA	1.79	8.57	1.98	4.78	1.11	8.89	8.28	8.32
18 MAINE	8.68	8.29	8.26	4.16	8.42	3.74	8.19	8.43
19 MARYLAND	1.86	8.26	8.38	4.89	8.39	1.89	3.81	1.36
20 MASSACHUSETTS	8.51	8.28	8.24	4.18	8.44	18.98	8.17	8.32
21 MICHIGAN	8.83	8.39	8.39	6.27	8.57	1.84	8.38	8.43
22 MINNESOTA	8.81	8.58	8.49	5.31	8.87	8.76	8.18	8.31
23 MISSISSIPPI	4.57	8.44	1.24	4.26	8.69	8.78	8.19	8.33
24 MISSOURI	1.83	8.68	2.22	6.31	1.28	8.78	8.16	8.29
25 MONTANA	8.44	1.88	8.43	18.28	2.88	8.51	8.18	8.16
26 NEBRASKA	8.76	8.74	8.68	6.49	6.42	8.97	8.15	8.29
27 NEVADA	8.38	3.49	8.27	14.11	1.41	8.36	8.86	8.18
28 NEW HAMPSHIRE	8.55	8.32	8.26	4.32	8.54	11.41	8.18	8.33
29 NEW JERSEY	8.78	8.31	8.29	5.89	8.49	1.76	8.35	8.59
30 NEW MEXICO	8.81	3.79	8.52	21.49	3.84	8.58	8.11	8.19
31 NEW YORK	8.84	8.36	8.32	4.98	8.58	1.88	8.26	8.49
32 NORTH CAROLINA	1.14	8.38	8.47	6.28	8.64	1.15	8.38	8.53
33 NORTH DAKOTA	8.65	8.46	8.44	4.79	8.98	8.59	8.13	8.23
34 OHIO	8.85	8.37	8.39	5.58	8.54	8.95	8.27	8.41
35 OKLAHOMA	8.82	8.72	2.99	5.14	1.89	8.59	8.16	8.28
36 OREGON	8.41	8.82	8.24	21.78	1.88	8.66	8.13	8.22
37 PENNSYLVANIA	8.64	8.31	8.29	4.85	8.48	1.38	8.31	8.57
38 RHODE ISLAND	8.58	8.38	8.27	4.73	8.58	18.31	8.19	8.33
39 SOUTH CAROLINA	1.49	8.34	8.53	5.53	8.49	1.18	8.29	8.61
40 SOUTH DAKOTA	8.63	8.47	8.47	5.53	2.85	8.64	8.13	8.22
41 TENNESSEE	6.81	8.41	1.59	4.87	8.68	8.87	8.24	8.58
42 TEXAS	8.98	1.73	1.38	5.81	2.72	8.86	8.18	8.26
43 UTAH	8.48	4.83	8.39	16.79	3.37	8.73	8.11	8.28
44 VERMONT	8.57	8.38	8.26	4.33	8.41	4.57	8.18	8.34
45 VIRGINIA	1.83	8.26	8.29	4.84	8.38	8.87	8.63	1.63
46 WASHINGTON	8.35	8.74	8.23	28.77	8.94	8.59	8.11	8.19
47 WEST VIRGINIA	1.24	8.32	8.48	5.64	8.47	8.96	8.47	8.86
48 WISCONSIN	8.86	8.45	8.43	5.19	8.72	8.94	8.18	8.32
49 WYOMING	8.55	1.31	8.46	16.78	5.78	8.68	8.11	8.28
50 ALASKA	8.26	8.48	8.14	27.64	8.46	8.51	8.18	8.15
51 HAWAII	8.27	8.67	8.16	23.33	8.57	8.44	8.89	8.14
52 TOTAL	1.15	8.74	8.53	13.98	1.82	2.18	8.29	8.43

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	6.13	4.45	0.16	3.24	1.31	0.83	0.77	1.76
2 ARIZONA	0.77	0.45	0.66	1.96	0.78	0.57	1.91	0.34
3 ARKANSAS	1.90	1.08	0.30	3.92	1.53	1.01	3.77	1.79
4 CALIFORNIA	0.82	0.49	0.56	2.11	0.84	0.40	0.42	0.31
5 COLORADO	0.79	0.43	0.95	2.34	0.89	0.76	5.69	0.39
6 CONNECTICUT	1.85	1.03	0.14	3.35	1.36	0.64	0.54	0.63
7 DELAWARE	3.95	2.08	0.11	2.93	1.14	0.63	0.54	1.00
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	48.38	3.38	0.08	2.32	0.96	0.65	0.47	0.83
10 GEORGIA	7.06	25.16	0.13	3.03	1.21	0.76	0.64	1.72
11 IDAHO	0.87	0.44	24.33	2.19	0.89	0.61	0.65	0.37
12 ILLINOIS	1.67	0.96	0.17	22.02	8.30	1.37	0.76	1.34
13 INDIANA	1.76	1.08	0.18	18.58	0.02	1.30	0.79	1.46
14 IOWA	1.50	0.85	0.27	7.53	2.98	15.28	1.36	0.81
15 KANSAS	1.35	0.77	0.32	3.08	1.54	1.57	17.03	0.81
16 KENTUCKY	2.53	1.54	0.24	5.44	2.28	1.03	0.80	14.39
17 LOUISIANA	2.95	1.34	0.22	4.03	1.53	0.93	0.87	1.07
18 MAINE	1.40	0.90	0.15	3.63	1.41	0.55	0.46	0.62
19 MARYLAND	3.01	1.63	0.12	2.74	1.10	0.63	0.53	0.86
20 MASSACHUSETTS	1.51	0.79	0.12	2.73	1.08	0.54	0.47	0.51
21 MICHIGAN	1.64	1.17	0.19	7.94	3.30	0.86	0.73	1.14
22 MINNESOTA	1.38	0.76	0.25	4.63	1.00	6.95	0.91	0.76
23 MISSISSIPPI	2.71	1.48	0.15	3.14	1.25	0.85	0.74	1.87
24 MISSOURI	1.44	0.84	0.32	6.69	2.66	2.30	2.41	1.82
25 MONTANA	0.81	0.46	3.05	2.44	1.01	0.75	0.71	0.40
26 NEBRASKA	1.47	0.74	0.30	3.53	1.39	2.35	7.88	0.68
27 NEVADA	0.48	0.29	3.36	1.39	0.56	0.45	0.48	0.25
28 NEW HAMPSHIRE	1.53	0.86	0.14	3.04	1.19	0.56	0.50	0.56
29 NEW JERSEY	1.94	1.07	0.13	3.65	1.47	0.60	0.52	0.66
30 NEW MEXICO	1.66	0.59	0.53	2.37	0.95	0.71	2.45	0.48
31 NEW YORK	1.71	1.03	0.15	3.54	1.39	0.68	0.59	0.81
32 NORTH CAROLINA	3.15	2.80	0.17	3.49	1.41	0.81	0.77	1.26
33 NORTH DAKOTA	1.10	0.63	0.23	3.54	1.43	2.91	1.46	0.62
34 OHIO	1.65	1.09	0.19	7.72	3.25	0.77	0.62	1.18
35 OKLAHOMA	1.48	0.83	0.28	3.76	1.50	1.17	4.04	0.68
36 OREGON	0.92	0.50	0.75	2.47	0.96	0.46	0.53	0.36
37 PENNSYLVANIA	1.64	0.99	0.13	3.78	1.57	0.58	0.49	0.65
38 RHODE ISLAND	1.62	0.98	0.14	3.16	1.26	0.57	0.51	0.64
39 SOUTH CAROLINA	3.34	4.28	0.15	3.35	1.36	0.79	0.65	1.21
40 SOUTH DAKOTA	1.07	0.58	0.26	2.93	1.17	2.89	1.81	0.57
41 TENNESSEE	3.26	3.19	0.16	3.71	1.54	0.89	0.78	4.73
42 TEXAS	1.95	0.95	0.20	2.75	1.08	0.67	0.96	0.65
43 UTAH	0.83	0.48	4.33	2.14	0.86	0.63	0.77	0.37
44 VERMONT	1.46	0.88	0.13	2.78	1.09	0.56	0.44	0.52
45 VIRGINIA	2.69	2.00	0.17	2.49	0.99	0.64	0.52	1.25
46 WASHINGTON	0.82	0.46	0.99	2.26	0.91	0.62	0.51	0.35
47 WEST VIRGINIA	2.64	2.68	0.14	3.92	1.67	0.74	0.61	1.49
48 WISCONSIN	1.90	0.97	0.25	0.13	3.14	1.60	0.78	0.83
49 WYOMING	0.91	0.53	5.83	3.25	1.32	1.89	1.34	0.50
50 ALASKA	0.60	0.36	0.32	1.70	0.63	0.34	0.31	0.25
51 HAWAII	0.59	0.35	0.47	1.72	0.69	0.38	0.35	0.25
52 TOTAL	1.89	1.49	0.36	3.75	1.51	0.86	0.83	1.01

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	2.19	0.22	1.42	1.43	2.44	1.17	5.26	1.66
2 ARIZONA	0.83	0.12	0.72	0.95	1.39	0.81	0.20	1.19
3 ARKANSAS	0.06	0.17	1.15	1.14	2.51	1.41	1.29	6.95
4 CALIFORNIA	0.49	0.12	0.65	0.91	1.61	0.59	0.18	0.82
5 COLORADO	0.98	0.13	0.63	0.99	1.41	0.99	0.24	1.54
6 CONNECTICUT	0.59	1.28	1.33	17.42	2.57	0.94	0.31	1.37
7 DELAWARE	0.73	0.32	16.50	2.03	2.32	0.91	0.54	1.15
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.45	0.17	1.49	1.12	1.78	0.95	0.51	1.03
10 GEORGIA	1.03	0.21	1.84	1.56	2.36	1.05	0.82	1.34
11 IDAHO	0.88	0.15	0.64	1.03	1.51	0.84	0.21	1.02
12 ILLINOIS	0.89	0.21	1.25	1.47	6.19	1.48	0.50	2.33
13 INDIANA	0.87	0.25	1.38	1.57	6.63	1.60	0.48	2.33
14 IOWA	1.10	0.29	1.27	1.90	2.98	4.41	0.51	7.49
15 KANSAS	1.39	0.23	1.18	1.28	2.58	2.08	0.79	7.16
16 KENTUCKY	1.67	0.24	1.54	1.55	3.63	1.36	1.47	3.04
17 LOUISIANA	19.46	0.19	1.28	1.64	2.60	1.14	2.58	1.82
18 MAINE	0.56	25.84	1.36	7.31	2.48	0.83	0.29	1.08
19 MARYLAND	0.66	0.26	25.21	1.90	2.22	0.92	0.48	1.13
20 MASSACHUSETTS	0.50	1.50	1.16	27.46	2.09	0.79	0.27	1.11
21 MICHIGAN	0.73	0.23	1.70	1.84	13.37	1.51	0.43	1.77
22 MINNESOTA	0.95	0.19	1.04	1.39	3.30	23.53	0.43	4.37
23 MISSISSIPPI	5.11	0.19	1.27	1.23	2.23	1.11	14.76	1.98
24 MISSOURI	1.49	0.17	1.08	1.25	2.75	2.27	0.77	19.63
25 MONTANA	0.97	0.12	0.64	0.88	1.54	1.27	0.25	1.14
26 NEBRASKA	1.06	0.27	1.07	1.59	2.32	1.73	0.42	3.82
27 NEVADA	0.66	0.08	0.41	0.61	1.01	0.65	0.15	0.86
28 NEW HAMPSHIRE	0.57	1.54	1.21	21.16	2.23	0.85	0.30	1.15
29 NEW JERSEY	0.64	0.46	2.30	3.06	3.34	0.96	0.34	1.13
30 NEW MEXICO	1.08	0.13	0.69	1.00	1.53	0.97	0.31	1.66
31 NEW YORK	0.68	0.39	1.77	3.37	2.71	0.98	0.39	1.23
32 NORTH CAROLINA	0.89	0.31	2.04	2.08	2.88	1.18	0.58	1.46
33 NORTH DAKOTA	0.82	0.15	0.84	1.04	2.35	7.53	0.38	3.28
34 OHIO	0.77	0.22	1.75	1.72	12.83	1.25	0.41	1.46
35 OKLAHOMA	3.20	0.14	1.07	1.03	2.42	1.44	0.51	4.28
36 OREGON	0.51	0.15	0.81	1.12	1.77	0.60	0.19	0.86
37 PENNSYLVANIA	0.60	0.39	2.22	2.59	3.68	0.86	0.32	1.09
38 RHODE ISLAND	0.54	1.35	1.23	10.83	2.41	0.88	0.31	1.23
39 SOUTH CAROLINA	0.88	0.27	1.96	2.14	2.37	1.05	0.81	1.59
40 SOUTH DAKOTA	0.82	0.17	0.84	1.12	2.20	3.93	0.43	2.92
41 TENNESSEE	2.80	0.21	1.59	1.61	2.74	1.28	3.87	2.98
42 TEXAS	3.20	0.20	1.21	1.53	1.83	0.88	0.57	1.63
43 UTAH	0.90	0.16	0.69	1.15	1.50	0.89	0.21	1.38
44 VERMONT	0.54	4.58	1.19	8.42	2.13	0.76	0.28	0.97
45 VIRGINIA	0.66	0.22	4.33	1.67	1.98	0.95	0.48	1.13
46 WASHINGTON	0.50	0.13	0.72	1.04	1.63	0.65	0.18	0.95
47 WEST VIRGINIA	0.84	0.27	3.03	1.67	3.38	1.10	0.57	1.42
48 WISCONSIN	0.88	0.26	1.17	1.68	4.44	6.83	0.48	1.83
49 WYOMING	1.05	0.15	0.72	1.03	1.87	1.78	0.29	1.72
50 ALASKA	0.32	0.09	0.57	0.82	1.19	0.43	0.12	0.62
51 HAWAII	0.35	1.10	0.54	0.73	1.28	0.50	0.15	0.65
52 TOTAL	1.35	0.39	1.84	4.08	3.27	1.61	0.69	1.67

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.14	0.44	0.16	0.16	2.02	0.24	5.27	1.63
2 ARIZONA	0.70	0.48	2.54	0.10	1.25	3.95	3.13	0.47
3 ARKANSAS	0.29	0.55	0.26	0.13	1.72	0.45	4.29	1.10
4 CALIFORNIA	0.37	0.25	0.73	0.10	1.36	0.45	3.64	0.49
5 COLORADO	2.13	4.36	0.77	0.10	1.20	1.69	3.08	0.45
6 CONNECTICUT	0.14	0.32	0.13	1.98	3.34	0.18	10.35	0.98
7 DELAWARE	0.12	0.32	0.11	0.24	3.84	0.16	0.56	2.93
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.09	0.29	0.08	0.13	1.99	0.13	5.27	2.08
10 GEORGIA	0.12	0.40	0.13	0.17	2.40	0.18	6.31	3.19
11 IDAHO	6.70	0.50	1.65	0.12	1.37	0.99	3.53	0.46
12 ILLINOIS	0.19	0.49	0.16	0.16	2.19	0.25	5.64	1.03
13 INDIANA	0.21	0.47	0.16	0.17	2.40	0.24	5.90	1.02
14 IOWA	0.29	1.81	0.22	0.23	2.16	0.37	5.64	1.01
15 KANSAS	0.35	1.89	0.26	0.13	1.78	0.92	4.28	0.82
16 KENTUCKY	0.19	0.48	0.21	0.19	2.14	0.33	5.67	3.28
17 LOUISIANA	0.22	0.44	0.20	0.22	2.23	0.40	4.94	1.24
18 MAINE	0.12	0.28	0.12	0.06	3.77	0.16	9.75	0.99
19 MARYLAND	0.12	0.34	0.13	0.22	3.63	0.16	0.09	2.61
20 MASSACHUSETTS	0.12	0.27	0.11	2.35	3.12	0.15	10.22	0.86
21 MICHIGAN	0.20	0.38	0.16	0.20	2.09	0.22	6.79	1.33
22 MINNESOTA	0.32	0.79	0.21	0.15	1.81	0.35	4.64	0.81
23 MISSISSIPPI	0.15	0.44	0.14	0.14	1.83	0.29	4.49	1.43
24 MISSOURI	0.32	1.15	0.27	0.14	1.77	0.44	4.30	0.91
25 MONTANA	29.27	0.73	0.92	0.10	1.24	0.98	3.07	0.47
26 NEBRASKA	0.34	20.06	0.27	0.17	1.83	0.84	4.86	0.88
27 NEVADA	0.53	0.39	46.43	0.07	0.87	0.59	2.16	0.32
28 NEW HAMPSHIRE	0.12	0.29	0.12	4.12	3.38	0.19	11.28	0.92
29 NEW JERSEY	0.13	0.35	0.13	0.34	11.87	0.18	17.04	1.33
30 NEW MEXICO	0.86	0.61	0.60	0.11	1.31	20.57	3.42	0.62
31 NEW YORK	0.15	0.33	0.14	0.38	6.84	0.20	31.14	1.19
32 NORTH CAROLINA	0.20	0.45	0.16	0.22	3.35	0.23	0.37	16.74
33 NORTH DAKOTA	1.28	1.45	0.19	0.12	1.38	0.29	3.51	0.67
34 OHIO	0.17	0.35	0.17	0.19	2.93	0.21	7.03	1.32
35 OKLAHOMA	0.31	0.75	0.26	0.11	1.56	0.73	3.97	0.90
36 OREGON	0.35	0.32	0.54	0.14	1.46	0.39	3.78	0.52
37 PENNSYLVANIA	0.13	0.30	0.13	0.27	11.63	0.18	16.55	1.23
38 RHODE ISLAND	0.15	0.31	0.12	2.15	3.40	0.17	11.34	1.04
39 SOUTH CAROLINA	0.16	0.36	0.14	0.25	3.02	0.20	7.63	4.12
40 SOUTH DAKOTA	1.40	10.20	0.19	0.13	1.37	0.31	3.41	0.65
41 TENNESSEE	0.16	0.50	0.15	0.18	2.26	0.24	5.61	4.83
42 TEXAS	0.21	0.41	0.18	0.15	1.91	1.34	4.60	1.16
43 UTAH	0.85	0.52	2.37	0.12	1.42	1.90	3.45	0.50
44 VERMONT	0.12	0.28	0.12	1.03	3.51	0.16	10.97	1.07
45 VIRGINIA	0.12	0.33	0.15	0.18	2.75	0.14	7.11	4.93
46 WASHINGTON	0.46	0.34	0.41	0.12	1.43	0.37	3.69	0.50
47 WEST VIRGINIA	0.13	0.38	0.14	0.20	3.23	0.18	7.25	2.70
48 WISCONSIN	0.30	0.58	0.17	0.20	2.24	0.27	5.90	0.99
49 WYOMING	3.79	4.34	0.65	0.11	1.34	0.71	3.52	0.56
50 ALASKA	0.23	0.22	0.23	0.09	1.09	0.17	2.95	0.37
51 HAWAII	0.29	0.20	0.37	0.08	1.00	0.33	2.64	0.37
52 TOTAL	0.33	0.44	0.30	0.41	4.51	0.36	11.95	1.85

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.16	3.20	0.87	0.42	3.01	0.22	1.12	0.18
2 ARIZONA	0.13	1.78	0.68	1.10	1.77	0.14	0.22	0.14
3 ARKANSAS	0.19	3.27	5.11	0.56	2.49	0.17	0.55	0.21
4 CALIFORNIA	0.10	2.04	0.44	2.84	1.97	0.14	0.22	0.09
5 COLORADO	0.20	1.79	1.25	1.34	1.73	0.14	0.21	0.27
6 CONNECTICUT	0.11	3.22	0.52	0.50	4.78	2.65	0.52	0.12
7 DELAWARE	0.16	2.98	0.52	0.38	6.11	0.32	1.26	0.13
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.13	2.26	0.37	0.24	2.80	0.17	0.88	0.11
10 GEORGIA	0.14	3.11	0.58	0.43	3.55	0.23	1.97	0.15
11 IDAHO	0.23	1.98	0.63	4.07	1.97	0.15	0.22	0.22
12 ILLINOIS	0.18	7.83	0.69	0.53	3.21	0.21	0.46	0.20
13 INDIANA	0.20	8.29	0.71	0.59	3.49	0.23	0.46	0.21
14 IOWA	0.36	3.79	1.00	0.67	3.13	0.28	0.50	0.68
15 KANSAS	0.28	3.40	4.80	0.85	2.48	0.18	0.39	0.44
16 KENTUCKY	0.22	4.80	0.87	0.50	3.20	0.23	0.77	0.24
17 LOUISIANA	0.16	3.50	1.94	0.42	3.17	0.24	0.74	0.17
18 MAINE	0.10	3.39	0.44	0.42	5.49	1.12	0.47	0.11
19 MARYLAND	0.17	2.87	0.49	0.38	5.80	0.29	0.90	0.13
20 MASSACHUSETTS	0.10	2.65	0.42	0.40	4.45	3.07	0.51	0.10
21 MICHIGAN	0.18	16.27	0.62	0.63	4.23	0.27	0.49	0.17
22 MINNESOTA	1.04	4.17	0.82	0.53	2.62	0.21	0.39	0.84
23 MISSISSIPPI	0.17	2.91	1.07	0.40	2.65	0.18	0.75	0.18
24 MISSOURI	0.35	3.53	3.44	0.66	2.71	0.19	0.43	0.35
25 MONTANA	2.35	2.02	0.69	3.66	1.80	0.13	0.22	1.45
26 NEBRASKA	0.27	3.00	1.49	0.60	2.65	0.25	0.39	1.38
27 NEVADA	0.15	1.27	0.49	2.44	1.18	0.09	0.15	0.16
28 NEW HAMPSHIRE	0.10	2.86	0.46	0.39	4.85	3.25	0.58	0.11
29 NEW JERSEY	0.12	4.32	0.52	0.47	15.85	0.48	0.60	0.12
30 NEW MEXICO	0.15	1.95	1.23	1.57	1.87	0.15	0.29	0.17
31 NEW YORK	0.12	3.50	0.56	0.45	9.51	0.50	0.52	0.14
32 NORTH CAROLINA	0.14	3.74	0.72	0.61	4.87	0.30	4.18	0.15
33 NORTH DAKOTA	27.53	3.00	0.73	0.51	2.02	0.15	0.32	6.45
34 OHIO	0.14	18.32	0.61	0.55	4.48	0.25	0.48	0.14
35 OKLAHOMA	0.19	3.16	21.50	0.49	2.26	0.15	0.44	0.29
36 OREGON	0.10	2.45	0.63	29.46	2.12	0.17	0.23	0.11
37 PENNSYLVANIA	0.12	5.01	0.52	0.45	17.76	0.38	0.55	0.11
38 RHODE ISLAND	0.11	3.04	0.47	0.44	4.98	6.56	0.65	0.12
39 SOUTH CAROLINA	0.16	3.07	0.62	0.61	4.31	0.35	21.75	0.16
40 SOUTH DAKOTA	2.54	2.75	0.80	0.55	1.98	0.17	0.32	26.92
41 TENNESSEE	0.17	3.59	0.85	0.44	3.30	0.24	1.41	0.19
42 TEXAS	0.16	2.37	2.41	0.45	2.60	0.23	0.59	0.14
43 UTAH	0.18	1.92	0.73	1.57	2.03	0.17	0.23	0.20
44 VERMONT	0.10	2.71	0.45	0.43	5.04	1.28	0.48	0.11
45 VIRGINIA	0.13	2.58	0.46	0.46	4.14	0.27	1.73	0.13
46 WASHINGTON	0.11	2.17	0.43	3.27	2.07	0.15	0.22	0.13
47 WEST VIRGINIA	0.15	4.56	0.58	0.46	5.02	0.25	1.14	0.15
48 WISCONSIN	0.32	5.45	0.69	0.67	3.33	0.25	0.46	0.31
49 WYOMING	1.00	2.38	0.82	4.08	1.95	0.15	0.26	2.47
50 ALASKA	0.07	1.46	0.28	3.52	1.54	0.12	0.16	0.08
51 HAWAII	0.08	1.57	0.34	3.29	1.55	0.11	0.17	0.08
52 TOTAL	0.19	4.25	0.96	1.30	6.54	0.56	0.91	0.18

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	4.25	3.34	0.35	0.12	1.56	0.72	0.54	1.08
2 ARIZONA	0.45	3.42	0.07	0.08	0.60	2.08	0.24	0.61
3 ARKANSAS	3.07	10.59	0.41	0.09	1.22	0.94	0.42	1.34
4 CALIFORNIA	0.43	1.76	0.61	0.07	0.63	4.76	0.24	0.69
5 COLORADO	0.50	3.81	1.93	0.09	0.56	2.03	0.21	0.70
6 CONNECTICUT	0.77	2.00	0.21	0.79	1.15	0.94	0.42	1.04
7 DELAWARE	1.50	2.01	0.17	0.20	5.67	0.64	2.25	0.97
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.12	1.65	0.13	0.10	1.70	0.41	0.49	0.82
10 GEORGIA	3.85	2.29	0.19	0.12	2.04	0.67	0.84	0.98
11 IDAHO	0.47	1.86	4.04	0.09	0.60	5.45	0.24	0.78
12 ILLINOIS	1.31	2.25	0.24	0.14	1.26	0.87	0.49	3.28
13 INDIANA	1.36	2.28	0.26	0.16	1.31	0.98	0.52	3.58
14 IOWA	1.06	2.86	0.37	0.23	1.19	1.08	0.44	1.93
15 KANSAS	1.07	3.70	0.51	0.11	1.05	1.38	0.40	1.42
16 KENTUCKY	5.76	3.02	0.33	0.17	3.17	0.88	1.07	1.54
17 LOUISIANA	1.44	10.92	0.33	0.11	1.31	0.81	0.49	1.17
18 MAINE	0.73	1.76	0.19	1.96	1.30	0.74	0.43	1.06
19 MARYLAND	1.30	1.78	0.17	0.17	6.02	0.63	2.38	0.90
20 MASSACHUSETTS	0.65	1.61	0.18	0.07	0.99	0.71	0.36	0.85
21 MICHIGAN	1.08	2.12	0.25	0.17	1.64	1.03	0.68	2.34
22 MINNESOTA	0.93	2.52	0.34	0.13	1.01	0.96	0.41	5.04
23 MISSISSIPPI	3.71	16.60	0.25	0.10	1.42	0.75	0.47	1.04
24 MISSOURI	2.52	4.43	0.43	0.13	1.05	1.24	0.39	2.81
25 MONTANA	0.51	1.90	1.27	0.07	0.58	4.55	0.24	1.03
26 NEBRASKA	0.90	2.05	0.45	0.12	0.98	1.06	0.40	1.21
27 NEVADA	0.42	1.57	2.93	0.04	0.38	1.90	0.15	0.46
28 NEW HAMPSHIRE	0.71	1.82	0.19	0.95	1.07	0.74	0.37	0.95
29 NEW JERSEY	0.91	1.95	0.21	0.33	1.83	0.80	0.65	1.12
30 NEW MEXICO	0.61	5.51	1.81	0.07	0.68	1.92	0.25	0.73
31 NEW YORK	0.96	2.26	0.23	0.27	1.69	0.74	0.58	1.09
32 NORTH CAROLINA	2.17	2.60	0.23	0.17	3.54	0.94	1.18	1.19
33 NORTH DAKOTA	0.76	1.84	0.33	0.10	0.82	0.86	0.31	1.69
34 OHIO	1.12	2.15	0.23	0.15	1.54	0.86	0.79	2.03
35 OKLAHOMA	0.89	11.96	0.42	0.08	1.09	0.82	0.38	1.27
36 OREGON	0.45	1.95	0.55	0.08	0.75	6.70	0.25	0.78
37 PENNSYLVANIA	0.86	1.85	0.19	0.25	1.82	0.76	0.70	1.13
38 RHODE ISLAND	0.74	1.84	0.20	0.81	1.10	0.78	0.39	0.99
39 SOUTH CAROLINA	1.77	2.67	0.23	0.16	2.61	0.92	0.91	1.08
40 SOUTH DAKOTA	0.73	1.83	0.34	0.09	0.79	0.89	0.29	1.35
41 TENNESSEE	0.05	4.54	0.25	0.14	3.02	0.87	0.70	1.18
42 TEXAS	0.92	35.24	0.83	0.09	1.29	0.88	0.41	0.82
43 UTAH	0.50	2.45	23.51	0.12	0.64	2.72	0.26	0.68
44 VERMONT	0.70	1.68	0.18	23.83	1.10	0.73	0.39	0.93
45 VIRGINIA	4.15	1.64	0.17	0.13	25.66	0.73	2.65	0.84
46 WASHINGTON	0.48	1.43	0.50	0.08	0.66	35.05	0.26	0.78
47 WEST VIRGINIA	9.41	2.18	0.20	0.14	3.82	0.80	12.26	1.18
48 WISCONSIN	0.98	2.52	0.31	0.14	1.21	1.18	0.44	19.11
49 WYOMING	0.66	2.03	1.79	0.09	0.69	2.09	0.37	1.29
50 ALASKA	0.33	1.18	0.26	0.05	0.47	7.95	0.18	0.51
51 HAWAII	0.33	1.39	0.35	0.05	0.51	5.31	0.19	0.57
52 TOTAL	1.28	3.71	0.48	0.27	1.97	1.67	0.60	1.73

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.09	0.06	0.23	4.95	100.00	14250.48	16.88	14.00
2 ARIZONA	0.30	0.16	0.51	3.56	100.00	4302.04	11.35	9.38
3 ARKANSAS	0.15	0.09	0.31	5.34	100.00	10103.15	21.25	18.37
4 CALIFORNIA	0.14	0.41	1.18	4.30	100.00	127031.31	20.97	19.26
5 COLORADO	3.03	0.16	0.56	3.94	100.00	16286.16	33.96	29.10
6 CONNECTICUT	0.08	0.07	0.22	5.60	100.00	32749.21	48.25	40.13
7 DELAWARE	0.06	0.05	0.18	5.10	100.00	6455.59	53.80	46.03
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.05	0.03	0.11	3.95	100.00	1163.68	0.84	0.63
10 GEORGIA	0.07	0.07	0.19	5.02	100.00	19412.68	18.41	15.16
11 IDAHO	1.79	0.25	0.62	4.31	100.00	4129.92	24.05	20.35
12 ILLINOIS	0.11	0.06	0.22	6.58	100.00	5037.90	1.94	1.64
13 INDIANA	0.11	0.07	0.21	6.45	100.00	1163.00	0.97	0.84
14 IOWA	0.16	0.08	0.29	6.56	100.00	3796.40	5.51	4.72
15 KANSAS	0.27	0.09	0.31	5.48	100.00	7868.78	14.20	11.89
16 KENTUCKY	0.12	0.10	0.35	5.69	100.00	19018.24	24.34	20.71
17 LOUISIANA	0.12	0.06	0.21	7.66	100.00	29713.31	34.80	29.40
18 MAINE	0.07	0.07	0.22	4.95	100.00	326.71	1.33	1.10
19 MARYLAND	0.06	0.06	0.18	5.07	100.00	14808.51	17.67	14.68
20 MASSACHUSETTS	0.07	0.05	0.18	4.90	100.00	77632.53	58.63	48.93
21 MICHIGAN	0.09	0.07	0.21	6.53	100.00	50325.46	25.07	21.27
22 MINNESOTA	0.16	0.08	0.31	6.47	100.00	25781.80	29.53	25.23
23 MISSISSIPPI	0.09	0.06	0.21	5.57	100.00	13731.79	24.03	20.69
24 MISSOURI	0.22	0.09	0.31	4.97	100.00	14758.67	13.47	11.38
25 MONTANA	1.47	0.16	0.45	5.56	100.00	3122.76	17.82	15.02
26 NEBRASKA	0.43	0.08	0.29	4.93	100.00	368.59	1.00	0.86
27 NEVADA	0.54	0.14	0.39	1.99	100.00	256.45	2.64	1.92
28 NEW HAMPSHIRE	0.08	0.06	0.16	4.59	100.00	267.62	1.66	1.45
29 NEW JERSEY	0.07	0.07	0.22	6.15	100.00	50770.66	30.99	26.49
30 NEW MEXICO	0.28	0.14	0.42	3.65	100.00	872.29	3.54	2.96
31 NEW YORK	0.08	0.05	0.17	5.22	100.00	199645.99	45.13	37.41
32 NORTH CAROLINA	0.09	0.07	0.23	7.08	100.00	52517.49	43.88	36.53
33 NORTH DAKOTA	0.33	0.07	0.22	6.60	100.00	1205.85	7.48	6.30
34 OHIO	0.09	0.06	0.18	7.24	100.00	40622.57	16.25	13.76
35 OKLAHOMA	0.18	0.08	0.28	5.05	100.00	13751.23	22.53	18.91
36 OREGON	0.18	0.90	2.25	4.15	100.00	15026.93	32.46	26.77
37 PENNSYLVANIA	0.08	0.07	0.20	6.34	100.00	169347.34	59.29	50.74
38 RHODE ISLAND	0.08	0.06	0.20	4.93	100.00	8883.81	39.84	34.33
39 SOUTH CAROLINA	0.08	0.07	0.26	5.67	100.00	14039.21	22.43	18.53
40 SOUTH DAKOTA	0.90	0.09	0.23	4.89	100.00	365.83	2.07	1.73
41 TENNESSEE	0.09	0.08	0.26	5.51	100.00	26890.58	28.71	24.67
42 TEXAS	0.14	0.07	0.18	6.85	100.00	34341.92	13.43	10.71
43 UTAH	1.29	0.24	0.88	4.44	100.00	5377.22	22.15	18.10
44 VERMONT	0.07	0.06	0.23	4.57	100.00	1833.69	10.11	15.02
45 VIRGINIA	0.06	0.05	0.15	6.86	100.00	22533.08	21.05	17.55
46 WASHINGTON	0.19	0.83	2.24	5.01	100.00	960.62	1.30	1.03
47 WEST VIRGINIA	0.07	0.06	0.21	6.65	100.00	1085.32	2.39	2.02
48 WISCONSIN	0.12	0.07	0.29	7.23	100.00	41649.15	40.97	34.79
49 WYOMING	0.14	0.13	0.37	4.27	100.00	130.24	1.54	1.33
50 ALASKA	0.08	31.19	2.39	4.51	100.00	1217.37	19.79	14.17
51 HAWAII	0.12	0.87	40.45	2.64	100.00	4227.02	24.72	16.85
52 TOTAL	0.15	0.17	0.58	5.58	100.00	121158.13	25.69	21.10

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	2.40	0.40	78.70	65.65	11.17	1.88	15416.80	18.27
2 ARIZONA	1.68	0.29	72.64	59.99	10.78	1.86	10833.83	28.59
3 ARKANSAS	2.55	0.33	93.37	80.72	11.19	1.46	8176.12	17.19
4 CALIFORNIA	7.44	2.27	45.52	30.26	11.69	3.57	80722.42	18.41
5 COLORADO	4.16	0.70	80.41	68.89	9.85	1.66	13067.36	27.25
6 CONNECTICUT	7.21	0.92	85.90	71.44	12.83	1.63	29738.19	43.81
7 DELAWARE	6.74	1.03	92.75	79.36	11.62	1.78	4320.57	36.00
8 DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00	7202.48	36.10
9 FLORIDA	0.12	0.09	51.62	38.90	7.18	5.54	30513.83	22.07
10 GEORGIA	2.75	0.51	74.84	61.60	11.17	2.06	18378.73	17.43
11 IDAHO	3.10	0.60	75.67	64.03	9.74	1.90	4665.27	27.16
12 ILLINOIS	0.24	0.05	77.98	66.04	9.74	2.20	61406.07	23.66
13 INDIANA	0.12	0.02	91.98	79.16	11.23	1.60	25123.90	21.03
14 IOWA	0.68	0.11	84.72	72.50	10.46	1.76	13793.82	20.03
15 KANSAS	2.04	0.27	82.97	69.49	11.90	1.58	12295.48	22.18
16 KENTUCKY	3.13	0.49	85.61	72.84	11.03	1.74	13748.14	17.59
17 LOUISIANA	4.63	0.77	80.54	68.04	10.73	1.78	15409.51	18.05
18 MAINE	0.19	0.04	74.16	61.34	10.76	2.06	6358.50	25.00
19 MARYLAND	2.54	0.45	74.79	62.11	10.76	1.92	25883.74	30.89
20 MASSACHUSETTS	8.27	1.43	72.54	60.54	10.23	1.78	38890.69	29.37
21 MICHIGAN	3.34	0.46	86.63	73.51	11.54	1.59	46899.68	23.36
22 MINNESOTA	3.63	0.68	76.47	65.32	9.39	1.76	18939.14	21.69
23 MISSISSIPPI	2.89	0.45	85.24	73.39	10.25	1.60	9132.39	15.98
24 MISSOURI	1.80	0.28	80.37	67.91	10.77	1.69	24361.24	22.23
25 MONTANA	2.32	0.48	70.73	59.62	9.23	1.89	4314.13	24.62
26 NEBRASKA	0.12	0.02	79.94	68.55	9.69	1.70	7218.89	19.67
27 NEVADA	0.36	0.35	53.57	39.09	7.28	7.19	4779.71	49.15
28 NEW HAMPSHIRE	0.19	0.02	95.88	83.57	10.88	1.43	6838.55	42.48
29 NEW JERSEY	3.95	0.54	88.13	75.34	11.24	1.55	68581.92	41.86
30 NEW MEXICO	0.49	0.08	79.43	66.52	11.04	1.87	5791.75	23.50
31 NEW YORK	6.04	1.68	68.86	57.08	9.22	2.56	109777.85	24.81
32 NORTH CAROLINA	6.32	1.04	83.26	69.32	11.99	1.96	20350.43	17.00
33 NORTH DAKOTA	1.00	0.18	72.47	61.03	9.69	1.74	2728.00	16.92
34 OHIO	2.17	0.32	81.68	69.16	10.92	1.60	62112.19	24.84
35 OKLAHOMA	3.16	0.47	78.50	65.87	10.99	1.64	12359.44	20.25
36 OREGON	4.70	0.99	70.54	58.18	10.22	2.14	15545.03	33.57
37 PENNSYLVANIA	7.38	1.18	82.24	70.37	10.23	1.63	72921.55	25.53
38 RHODE ISLAND	4.85	0.66	93.44	80.52	11.37	1.55	8828.95	39.59
39 SOUTH CAROLINA	3.30	0.59	78.25	64.65	11.52	2.07	11252.85	17.98
40 SOUTH DAKOTA	0.29	0.05	73.08	61.18	10.18	1.72	2838.31	16.04
41 TENNESSEE	3.55	0.49	91.95	79.02	11.36	1.57	19072.80	20.36
42 TEXAS	2.32	0.40	64.76	51.65	11.17	1.94	43361.97	16.96
43 UTAH	3.47	0.58	76.49	62.50	11.98	2.01	6323.23	26.05
44 VERMONT	2.61	0.48	76.17	63.16	10.99	2.01	3905.22	38.57
45 VIRGINIA	2.99	0.51	74.34	61.98	10.56	1.79	25213.18	23.55
46 WASHINGTON	0.22	0.04	64.95	51.73	11.14	2.08	27368.44	36.97
47 WEST VIRGINIA	0.32	0.05	87.74	74.17	11.89	1.69	9974.74	22.01
48 WISCONSIN	5.23	0.95	80.89	68.67	10.33	1.88	19163.95	18.85
49 WYOMING	0.18	0.03	91.86	79.61	10.72	1.53	2580.86	30.45
50 ALASKA	5.08	0.54	68.81	49.27	17.66	1.89	2350.08	38.21
51 HAWAII	4.69	3.18	59.55	40.59	11.29	7.67	6847.67	40.04
52 TOTAL	3.79	0.79	72.36	59.45	10.69	2.22	1117679.59	23.70

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	15.66	2.09	0.52	79.99	68.58	9.13	2.27	-1.38
2 ARIZONA	24.53	3.15	0.90	86.99	74.66	9.60	2.73	-17.23
3 ARKANSAS	14.83	1.82	0.55	91.94	79.30	9.72	2.92	4.05
4 CALIFORNIA	13.23	4.85	0.33	34.68	24.92	9.13	0.62	10.56
5 COLORADO	22.74	3.69	0.82	76.70	64.01	10.39	2.30	6.71
6 CONNECTICUT	37.11	5.73	0.96	84.69	71.74	11.08	1.86	4.44
7 DELAWARE	29.01	6.03	0.96	89.55	72.16	14.99	2.39	17.79
8 DISTRICT OF COLUMBIA	29.83	5.53	0.74	100.00	82.61	15.32	2.06	-36.10
9 FLORIDA	18.52	2.93	0.62	96.55	81.01	12.83	2.71	-21.23
10 GEORGIA	14.43	2.45	0.55	73.79	61.09	10.38	2.32	0.98
11 IDAHO	20.43	2.57	4.17	77.84	58.54	7.35	11.95	-3.12
12 ILLINOIS	18.13	4.91	0.62	97.74	74.90	20.28	2.55	-21.72
13 INDIANA	16.58	3.73	0.72	99.60	78.53	17.66	3.41	-20.06
14 IOWA	16.44	2.91	0.68	95.27	78.21	13.85	3.22	-14.52
15 KANSAS	18.24	3.26	0.69	88.39	72.67	12.98	2.75	-7.99
16 KENTUCKY	14.81	2.25	0.54	81.14	68.29	10.36	2.49	6.74
17 LOUISIANA	15.06	2.45	0.54	68.22	56.92	9.26	2.04	16.75
18 MAINE	22.34	2.53	0.92	98.24	85.10	9.63	3.52	-24.47
19 MARYLAND	25.20	4.76	0.93	83.84	68.39	12.93	2.51	-13.22
20 MASSACHUSETTS	24.28	4.46	0.63	56.96	47.09	8.65	1.23	29.26
21 MICHIGAN	18.40	4.29	0.67	85.79	67.58	15.76	2.46	1.71
22 MINNESOTA	17.75	3.26	0.69	70.48	57.65	10.59	2.24	7.84
23 MISSISSIPPI	14.05	1.41	0.51	79.34	69.78	7.02	2.54	8.05
24 MISSOURI	17.83	3.69	0.71	87.11	69.86	14.46	2.79	-8.76
25 MONTANA	21.16	2.76	0.70	76.95	66.13	8.62	2.20	-6.80
26 NEBRASKA	15.82	3.14	0.71	98.73	79.41	15.77	3.55	-18.67
27 NEVADA	38.24	5.71	5.19	95.56	74.35	11.11	10.09	-46.51
28 NEW HAMPSHIRE	37.78	3.62	1.08	99.83	88.80	8.50	2.53	-40.81
29 NEW JERSEY	34.71	4.95	2.19	90.93	75.42	10.75	4.77	-10.87
30 NEW MEXICO	20.13	2.61	0.75	96.25	82.47	10.70	3.08	-19.96
31 NEW YORK	19.28	5.14	0.40	54.87	42.64	11.36	0.88	20.31
32 NORTH CAROLINA	14.29	2.19	0.52	65.85	55.35	8.49	2.01	26.88
33 NORTH DAKOTA	14.05	2.19	0.68	85.62	71.11	11.06	3.45	-9.44
34 OHIO	20.12	4.08	0.65	87.21	70.62	14.30	2.28	-8.60
35 OKLAHOMA	16.87	2.67	0.72	76.65	63.85	10.09	2.71	2.28
36 OREGON	25.42	3.79	4.37	71.24	53.94	8.04	9.27	-1.12
37 PENNSYLVANIA	21.07	3.87	0.59	66.60	54.97	10.10	1.53	33.76
38 RHODE ISLAND	34.76	3.86	0.97	93.41	82.02	9.10	2.29	0.25
39 SOUTH CAROLINA	15.59	1.84	0.54	74.25	64.41	7.62	2.22	4.45
40 SOUTH DAKOTA	13.26	2.11	0.67	95.47	78.92	12.57	3.98	-13.97
41 TENNESSEE	17.41	2.41	0.55	89.02	76.11	10.52	2.38	8.35
42 TEXAS	13.38	3.07	0.51	69.88	55.14	12.64	2.10	-3.53
43 UTAH	22.29	2.99	0.77	79.28	67.03	9.09	2.36	-3.90
44 VERMONT	34.96	2.59	1.02	87.19	79.03	5.06	2.30	-20.46
45 VIRGINIA	19.67	3.03	0.86	76.42	63.81	9.82	2.80	-2.50
46 WASHINGTON	20.46	4.16	4.35	98.14	75.55	11.04	11.55	-35.67
47 WEST VIRGINIA	18.72	2.49	0.80	98.50	83.81	11.13	3.57	-19.61
48 WISCONSIN	14.69	3.49	0.67	66.07	51.48	12.24	2.35	22.12
49 WYOMING	26.04	3.69	0.72	99.55	85.13	12.08	2.34	-28.92
50 ALASKA	29.03	4.16	5.03	80.99	61.51	8.81	10.67	-18.42
51 HAWAII	31.73	3.84	4.47	70.46	55.84	6.76	7.87	-15.33
52 TOTAL	19.12	3.79	0.79	70.72	57.05	11.32	2.35	1.98

TABLE H-2
CORPORATION-INCOME AND -FRANCHISE TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	614.59	683.11
2 ARIZONA	166.33	573.68
3 ARKANSAS	416.27	333.69
4 CALIFORNIA	4448.14	4184.81
5 COLORADO	655.33	583.72
6 CONNECTICUT	1385.36	1172.19
7 DELAWARE	288.68	283.18
8 DISTRICT OF COLUMBIA	8.8	483.39
9 FLORIDA	39.63	1442.86
10 GEORGIA	825.95	873.36
11 IDAHO	181.94	227.85
12 ILLINOIS	215.89	2346.88
13 INDIANA	58.99	1864.98
14 IOWA	166.77	784.38
15 KANSAS	328.73	587.42
16 KENTUCKY	838.48	653.67
17 LOUISIANA	1245.44	748.54
18 MAINE	15.26	298.18
19 MARYLAND	626.44	1142.89
20 MASSACHUSETTS	3217.91	1667.46
21 MICHIGAN	2169.78	2243.58
22 MINNESOTA	1119.94	1888.43
23 MISSISSIPPI	558.68	492.31
24 MISSOURI	644.39	753.87
25 MONTANA	131.27	259.33
26 NEBRASKA	15.43	419.59
27 NEVADA	8.54	233.72
28 NEW HAMPSHIRE	11.14	284.36
29 NEW JERSEY	2235.56	2192.87
30 NEW MEXICO	35.83	275.81
31 NEW YORK	7471.18	5667.85
32 NORTH CAROLINA	2414.51	864.81
33 NORTH DAKOTA	53.48	223.47
34 OHIO	1762.48	2482.67
35 OKLAHOMA	556.99	581.21
36 OREGON	676.43	784.56
37 PENNSYLVANIA	7148.17	2457.77
38 RHODE ISLAND	384.35	299.91
39 SOUTH CAROLINA	651.19	425.93
40 SOUTH DAKOTA	15.53	224.45
41 TENNESSEE	1141.44	877.45
42 TEXAS	1418.18	1781.56
43 UTAH	228.53	387.88
44 VERMONT	84.84	246.62
45 VIRGINIA	876.68	1841.96
46 WASHINGTON	48.38	1291.69
47 WEST VIRGINIA	45.95	386.76
48 WISCONSIN	1924.92	994.77
49 WYOMING	6.88	155.58
50 ALASKA	48.12	285.55
51 HAWAII	162.62	458.47
52 TOTAL	49721.45	49721.45

TABLE H-3
MOTOR-FUEL TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	73.35	Ø.15	Ø.23	2.11	Ø.21	Ø.38	Ø.Ø8	Ø.14
2 ARIZONA	Ø.2Ø	72.82	Ø.12	4.86	1.Ø6	Ø.39	Ø.Ø7	Ø.11
3 ARKANSAS	Ø.37	Ø.27	66.36	2.49	Ø.31	Ø.39	Ø.Ø8	Ø.13
4 CALIFORNIA	Ø.18	Ø.27	Ø.Ø9	79.14	Ø.3Ø	Ø.35	Ø.Ø7	Ø.11
5 COLORADO	Ø.21	Ø.5Ø	Ø.14	4.49	72.67	Ø.39	Ø.Ø7	Ø.11
6 CONNECTICUT	Ø.22	Ø.14	Ø.11	2.36	Ø.2Ø	71.56	Ø.Ø9	Ø.14
7 DELAWARE	Ø.43	Ø.15	Ø.14	2.59	Ø.23	Ø.55	57.99	Ø.51
8 DISTRICT OF COLUMBIA	Ø.47	Ø.17	Ø.23	2.66	Ø.24	Ø.64	Ø.17	68.62
9 FLORIDA	Ø.66	Ø.14	Ø.23	2.12	Ø.19	Ø.51	Ø.1Ø	Ø.17
1Ø GEORGIA	Ø.81	Ø.14	Ø.2Ø	2.3Ø	Ø.21	Ø.43	Ø.11	Ø.17
11 IDAHO	Ø.18	Ø.48	Ø.12	4.34	Ø.79	Ø.33	Ø.Ø6	Ø.1Ø
12 ILLINOIS	Ø.31	Ø.17	Ø.15	2.43	Ø.23	Ø.43	Ø.Ø9	Ø.14
13 INDIANA	Ø.3Ø	Ø.14	Ø.15	2.24	Ø.22	Ø.4Ø	Ø.Ø8	Ø.14
14 IOWA	Ø.26	Ø.19	Ø.16	2.58	Ø.38	Ø.4Ø	Ø.Ø8	Ø.13
15 KANSAS	Ø.33	Ø.32	Ø.79	2.91	1.46	Ø.39	Ø.Ø8	Ø.14
16 KENTUCKY	Ø.66	Ø.15	Ø.39	2.35	Ø.21	Ø.39	Ø.Ø9	Ø.16
17 LOUISIANA	Ø.57	Ø.22	Ø.55	2.32	Ø.35	Ø.41	Ø.Ø9	Ø.14
18 MAINE	Ø.2Ø	Ø.12	Ø.Ø9	1.93	Ø.17	1.31	Ø.Ø8	Ø.13
19 MARYLAND	Ø.29	Ø.13	Ø.12	2.15	Ø.19	Ø.44	Ø.64	Ø.31
2Ø MASSACHUSETTS	Ø.21	Ø.13	Ø.1Ø	2.17	Ø.19	2.54	Ø.Ø8	Ø.13
21 MICHIGAN	Ø.25	Ø.14	Ø.12	2.33	Ø.2Ø	Ø.42	Ø.Ø9	Ø.14
22 MINNESOTA	Ø.27	Ø.2Ø	Ø.15	2.49	Ø.31	Ø.4Ø	Ø.Ø8	Ø.13
23 MISSISSIPPI	1.31	Ø.19	Ø.4Ø	2.46	Ø.26	Ø.4Ø	Ø.Ø9	Ø.14
24 MISSOURI	Ø.32	Ø.29	Ø.63	2.61	Ø.34	Ø.38	Ø.Ø8	Ø.13
25 MONTANA	Ø.21	Ø.43	Ø.15	3.85	Ø.98	Ø.35	Ø.Ø6	Ø.1Ø
26 NEBRASKA	Ø.3Ø	Ø.26	Ø.19	2.96	2.26	Ø.43	Ø.Ø8	Ø.13
27 NEVADA	Ø.19	Ø.79	Ø.12	8.66	Ø.7Ø	Ø.38	Ø.Ø7	Ø.11
28 NEW HAMPSHIRE	Ø.19	Ø.12	Ø.Ø9	1.96	Ø.18	3.49	Ø.Ø7	Ø.12
29 NEW JERSEY	Ø.23	Ø.13	Ø.11	2.25	Ø.2Ø	Ø.54	Ø.12	Ø.18
3Ø NEW MEXICO	Ø.22	Ø.92	Ø.14	5.55	Ø.91	Ø.37	Ø.Ø7	Ø.11
31 NEW YORK	Ø.31	Ø.16	Ø.14	2.55	Ø.24	Ø.72	Ø.11	Ø.19
32 NORTH CAROLINA	Ø.42	Ø.14	Ø.19	2.27	Ø.21	Ø.43	Ø.11	Ø.2Ø
33 NORTH DAKOTA	Ø.27	Ø.2Ø	Ø.16	2.51	Ø.55	Ø.35	Ø.Ø7	Ø.12
34 OHIO	Ø.26	Ø.14	Ø.12	2.28	Ø.21	Ø.42	Ø.1Ø	Ø.15
35 OKLAHOMA	Ø.29	Ø.32	Ø.76	2.58	Ø.54	Ø.39	Ø.Ø8	Ø.13
36 OREGON	Ø.2Ø	Ø.2Ø	Ø.11	6.4Ø	Ø.28	Ø.41	Ø.Ø8	Ø.12
37 PENNSYLVANIA	Ø.22	Ø.13	Ø.11	2.18	Ø.19	Ø.5Ø	Ø.13	Ø.21
38 RHODE ISLAND	Ø.19	Ø.12	Ø.Ø9	2.Ø7	Ø.26	2.47	Ø.Ø9	Ø.14
39 SOUTH CAROLINA	Ø.44	Ø.12	Ø.19	2.Ø9	Ø.18	Ø.41	Ø.1Ø	Ø.19
4Ø SOUTH DAKOTA	Ø.25	Ø.18	Ø.16	2.5Ø	Ø.Ø7	Ø.36	Ø.Ø7	Ø.11
41 TENNESSEE	1.74	Ø.15	Ø.47	2.23	Ø.22	Ø.4Ø	Ø.Ø9	Ø.16
42 TEXAS	Ø.29	Ø.67	Ø.35	2.48	Ø.76	Ø.43	Ø.Ø8	Ø.13
43 UTAH	Ø.18	1.Ø3	Ø.12	4.38	1.Ø9	Ø.37	Ø.Ø7	Ø.1Ø
44 VERMONT	Ø.21	Ø.12	Ø.1Ø	1.95	Ø.17	1.37	Ø.Ø8	Ø.12
45 VIRGINIA	Ø.32	Ø.13	Ø.12	2.13	Ø.19	Ø.42	Ø.2Ø	Ø.42
46 WASHINGTON	Ø.18	Ø.18	Ø.Ø9	5.83	Ø.28	Ø.36	Ø.Ø7	Ø.1Ø
47 WEST VIRGINIA	Ø.35	Ø.13	Ø.13	2.1Ø	Ø.18	Ø.4Ø	Ø.16	Ø.3Ø
48 WISCONSIN	Ø.25	Ø.15	Ø.12	2.16	Ø.23	Ø.39	Ø.Ø8	Ø.12
49 WYOMING	Ø.21	Ø.38	Ø.15	5.83	1.54	Ø.35	Ø.Ø7	Ø.1Ø
5Ø ALASKA	Ø.18	Ø.17	Ø.Ø9	8.48	Ø.29	Ø.4Ø	Ø.Ø7	Ø.11
51 HAWAII	Ø.24	Ø.24	Ø.13	7.51	Ø.25	Ø.45	Ø.Ø9	Ø.14
52 TOTAL	2.Ø2	Ø.78	Ø.95	1Ø.16	1.12	1.46	Ø.26	Ø.38

TABLE H-3
MOTOR-FUEL TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	1.69	1.14	0.05	1.41	0.52	0.29	0.26	0.57
2 ARIZONA	0.44	0.27	0.15	1.36	0.50	0.27	0.54	0.19
3 ARKANSAS	0.74	0.46	0.08	1.68	0.63	0.34	1.15	0.57
4 CALIFORNIA	0.42	0.26	0.36	1.27	0.47	0.21	0.21	0.18
5 COLORADO	0.45	0.28	0.16	1.40	0.51	0.29	1.11	0.20
6 CONNECTICUT	0.53	0.33	0.05	1.47	0.53	0.25	0.22	0.22
7 DELAWARE	1.11	0.65	0.06	1.70	0.62	0.33	0.28	0.38
8 DISTRICT OF COLUMBIA	1.05	0.67	0.07	1.70	0.67	0.34	0.25	0.45
9 FLORIDA	71.84	0.98	0.05	1.87	0.75	0.39	0.22	0.46
10 GEORGIA	1.94	72.14	0.05	1.49	0.55	0.30	0.25	0.62
11 IDAHO	0.38	0.23	73.04	1.14	0.42	0.24	0.23	0.17
12 ILLINOIS	0.64	0.40	0.06	71.82	2.24	0.52	0.26	0.39
13 INDIANA	0.61	0.38	0.06	6.48	68.53	0.43	0.24	0.44
14 IOWA	0.50	0.31	0.08	2.59	1.03	71.59	0.39	0.25
15 KANSAS	0.56	0.34	0.10	1.62	0.61	0.46	68.74	0.29
16 KENTUCKY	0.76	0.48	0.07	2.05	0.81	0.36	0.26	71.05
17 LOUISIANA	1.04	0.56	0.07	1.61	0.59	0.31	0.31	0.39
18 MAINE	0.47	0.30	0.05	1.32	0.48	0.22	0.19	0.20
19 MARYLAND	0.70	0.42	0.05	1.35	0.49	0.25	0.22	0.27
20 MASSACHUSETTS	0.50	0.31	0.05	1.35	0.49	0.23	0.21	0.21
21 MICHIGAN	0.52	0.34	0.05	2.85	1.15	0.38	0.22	0.30
22 MINNESOTA	0.53	0.32	0.07	2.00	0.78	1.81	0.30	0.26
23 MISSISSIPPI	0.98	0.57	0.06	1.56	0.58	0.33	0.30	0.62
24 MISSOURI	0.56	0.34	0.09	2.47	0.97	0.69	0.73	0.58
25 MONTANA	0.44	0.28	0.77	1.27	0.47	0.29	0.26	0.20
26 NEBRASKA	0.57	0.33	0.10	1.69	0.64	0.71	2.36	0.27
27 NEVADA	0.42	0.26	0.02	1.50	0.58	0.31	0.29	0.19
28 NEW HAMPSHIRE	0.47	0.28	0.05	1.27	0.46	0.22	0.19	0.19
29 NEW JERSEY	0.56	0.35	0.05	1.50	0.55	0.23	0.20	0.22
30 NEW MEXICO	0.46	0.27	0.12	1.28	0.46	0.27	0.70	0.20
31 NEW YORK	0.67	0.42	0.06	1.70	0.63	0.30	0.24	0.30
32 NORTH CAROLINA	1.09	0.98	0.05	1.40	0.52	0.28	0.25	0.50
33 NORTH DAKOTA	0.51	0.31	0.09	1.60	0.61	0.91	0.48	0.26
34 OHIO	0.54	0.35	0.05	2.46	0.98	0.32	0.22	0.30
35 OKLAHOMA	0.61	0.37	0.09	1.61	0.60	0.36	1.20	0.26
36 OREGON	0.47	0.29	0.20	1.42	0.51	0.23	0.21	0.20
37 PENNSYLVANIA	0.53	0.33	0.05	1.54	0.58	0.24	0.20	0.22
38 RHODE ISLAND	0.46	0.29	0.05	1.32	0.48	0.23	0.19	0.20
39 SOUTH CAROLINA	1.09	1.30	0.05	1.32	0.49	0.26	0.21	0.40
40 SOUTH DAKOTA	0.48	0.28	0.09	1.64	0.63	0.89	0.54	0.23
41 TENNESSEE	0.92	0.78	0.05	1.63	0.62	0.33	0.27	1.29
42 TEXAS	0.62	0.36	0.07	1.45	0.53	0.27	0.54	0.25
43 UTAH	0.39	0.24	0.82	1.22	0.44	0.25	0.25	0.17
44 VERMONT	0.50	0.31	0.05	1.24	0.46	0.22	0.18	0.20
45 VIRGINIA	0.78	0.56	0.05	1.36	0.50	0.27	0.23	0.39
46 WASHINGTON	0.41	0.25	0.21	1.27	0.46	0.22	0.20	0.17
47 WEST VIRGINIA	0.79	0.82	0.05	1.67	0.66	0.32	0.23	0.45
48 WISCONSIN	0.53	0.32	0.06	2.82	1.12	0.49	0.23	0.24
49 WYOMING	0.43	0.26	1.73	1.36	0.51	0.42	0.36	0.20
50 ALASKA	0.41	0.26	0.12	1.25	0.44	0.21	0.20	0.18
51 HAWAII	0.54	0.34	0.20	1.81	0.72	0.35	0.28	0.23
52 TOTAL	3.21	2.18	0.40	4.67	2.64	1.48	1.12	1.57

TABLE H-3
MOTOR-FUEL TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.66	0.07	0.50	0.60	1.00	0.41	1.34	0.56
2 ARIZONA	0.29	0.07	0.42	0.60	0.94	0.38	0.10	0.60
3 ARKANSAS	2.17	0.07	0.49	0.62	1.13	0.48	0.36	2.19
4 CALIFORNIA	0.22	0.06	0.39	0.55	0.89	0.30	0.09	0.45
5 COLORADO	0.32	0.07	0.41	0.60	0.95	0.40	0.10	0.64
6 CONNECTICUT	0.25	0.32	0.53	4.45	1.02	0.36	0.11	0.51
7 DELAWARE	0.33	0.11	0.46	0.88	1.22	0.47	0.19	0.61
8 DISTRICT OF COLUMBIA	0.48	0.16	1.12	1.10	1.24	0.47	0.26	0.54
9 FLORIDA	0.61	0.11	0.64	0.84	1.37	0.55	0.27	0.50
10 GEORGIA	0.44	0.08	0.64	0.69	1.06	0.43	0.26	0.54
11 IDAHO	0.30	0.06	0.34	0.52	0.78	0.33	0.09	0.44
12 ILLINOIS	0.33	0.08	0.53	0.68	2.28	0.65	0.16	0.70
13 INDIANA	0.32	0.08	0.51	0.63	2.30	0.52	0.15	0.70
14 IOWA	0.32	0.08	0.46	0.65	1.27	1.21	0.13	2.10
15 KANSAS	0.44	0.08	0.49	0.62	1.11	0.60	0.21	2.29
16 KENTUCKY	0.54	0.07	0.54	0.62	1.39	0.50	0.37	0.95
17 LOUISIANA	71.21	0.07	0.52	0.66	1.10	0.42	0.68	0.67
18 MAINE	0.22	75.06	0.48	2.30	0.91	0.32	0.09	0.43
19 MARYLAND	0.27	0.08	74.88	0.70	0.95	0.35	0.14	0.48
20 MASSACHUSETTS	0.24	0.39	0.47	75.23	0.94	0.33	0.10	0.47
21 MICHIGAN	0.27	0.07	0.55	0.66	72.40	0.57	0.12	0.51
22 MINNESOTA	0.33	0.07	0.46	0.64	1.49	71.07	0.13	1.26
23 MISSISSIPPI	1.44	0.08	0.52	0.64	1.09	0.45	67.57	0.75
24 MISSOURI	0.43	0.07	0.47	0.61	1.19	0.74	0.19	70.60
25 MONTANA	0.35	0.06	0.37	0.54	0.86	0.43	0.11	0.50
26 NEBRASKA	0.39	0.09	0.48	0.68	1.16	0.62	0.15	1.28
27 NEVADA	0.29	0.07	0.40	0.60	1.07	0.44	0.09	0.60
28 NEW HAMPSHIRE	0.22	0.48	0.44	6.36	0.89	0.32	0.09	0.44
29 NEW JERSEY	0.25	0.11	0.73	0.88	1.18	0.34	0.11	0.45
30 NEW MEXICO	0.33	0.07	0.39	0.58	0.87	0.37	0.10	0.76
31 NEW YORK	0.32	0.14	0.70	1.21	1.21	0.42	0.15	0.54
32 NORTH CAROLINA	0.40	0.09	0.71	0.70	1.02	0.40	0.22	0.53
33 NORTH DAKOTA	0.34	0.07	0.42	0.56	1.11	2.15	0.15	1.12
34 OHIO	0.28	0.08	0.58	0.66	3.16	0.48	0.12	0.49
35 OKLAHOMA	0.87	0.07	0.49	0.61	1.10	0.48	0.16	1.47
36 OREGON	0.25	0.07	0.44	0.64	0.98	0.32	0.10	0.45
37 PENNSYLVANIA	0.25	0.11	0.86	0.82	1.25	0.35	0.11	0.44
38 RHODE ISLAND	0.22	0.31	0.53	4.42	0.93	0.33	0.09	0.44
39 SOUTH CAROLINA	0.39	0.08	0.62	0.67	0.92	0.36	0.23	0.49
40 SOUTH DAKOTA	0.31	0.07	0.42	0.58	1.15	1.22	0.14	0.93
41 TENNESSEE	0.83	0.07	0.55	0.64	1.15	0.47	1.01	0.93
42 TEXAS	0.80	0.08	0.50	0.68	0.99	0.37	0.16	1.10
43 UTAH	0.29	0.06	0.37	0.57	0.84	0.35	0.09	0.52
44 VERMONT	0.23	1.19	0.45	2.44	0.88	0.31	0.10	0.40
45 VIRGINIA	0.28	0.08	1.31	0.69	0.98	0.39	0.15	0.50
46 WASHINGTON	0.22	0.06	0.38	0.56	0.88	0.30	0.08	0.42
47 WEST VIRGINIA	0.30	0.08	1.04	0.64	1.29	0.46	0.17	0.53
48 WISCONSIN	0.27	0.07	0.44	0.62	1.70	2.21	0.12	0.54
49 WYOMING	0.38	0.07	0.38	0.56	0.92	0.49	0.11	0.59
50 ALASKA	0.21	0.07	0.41	0.61	0.85	0.29	0.08	0.44
51 HAWAII	0.28	0.09	0.55	0.72	1.31	0.49	0.13	0.61
52 TOTAL	1.67	0.57	1.82	2.46	4.25	1.64	1.09	2.02

TABLE H-3
MOTOR-FUEL TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.06	0.16	0.06	0.06	0.87	0.08	2.38	0.61
2 ARIZONA	0.17	0.19	0.52	0.06	0.87	0.02	2.38	0.28
3 ARKANSAS	0.09	0.19	0.08	0.06	0.89	0.16	2.41	0.46
4 CALIFORNIA	0.10	0.15	0.30	0.06	0.81	0.11	2.23	0.27
5 COLORADO	0.44	0.94	0.14	0.06	0.82	0.32	2.27	0.29
6 CONNECTICUT	0.06	0.13	0.06	0.50	1.27	0.08	3.83	0.33
7 DELAWARE	0.06	0.18	0.07	0.09	1.65	0.09	4.15	0.08
8 DISTRICT OF COLUMBIA	0.07	0.17	0.07	0.13	1.24	0.09	3.38	0.07
9 FLORIDA	0.05	0.14	0.06	0.09	1.33	0.08	3.54	0.83
10 GEORGIA	0.06	0.16	0.06	0.07	1.02	0.08	2.80	1.00
11 IDAHO	1.71	0.29	0.39	0.05	0.71	0.22	1.96	0.23
12 ILLINOIS	0.07	0.16	0.07	0.07	0.98	0.09	2.68	0.42
13 INDIANA	0.06	0.15	0.06	0.06	0.93	0.08	2.49	0.39
14 IOWA	0.11	0.53	0.08	0.07	0.86	0.11	2.35	0.33
15 KANSAS	0.12	0.59	0.09	0.06	0.85	0.32	2.28	0.36
16 KENTUCKY	0.06	0.16	0.07	0.07	0.87	0.09	2.39	0.99
17 LOUISIANA	0.08	0.17	0.07	0.07	0.93	0.13	2.46	0.57
18 MAINE	0.05	0.12	0.05	0.28	1.17	0.07	3.22	0.31
19 MARYLAND	0.05	0.14	0.06	0.07	1.16	0.07	3.02	0.56
20 MASSACHUSETTS	0.05	0.13	0.06	0.53	1.14	0.07	3.47	0.32
21 MICHIGAN	0.06	0.14	0.06	0.07	0.99	0.08	2.64	0.41
22 MINNESOTA	0.10	0.24	0.08	0.07	0.87	0.11	2.38	0.33
23 MISSISSIPPI	0.06	0.17	0.07	0.07	0.90	0.11	2.43	0.59
24 MISSOURI	0.09	0.32	0.08	0.06	0.84	0.17	2.24	0.36
25 MONTANA	72.50	0.36	0.21	0.06	0.75	0.24	2.05	0.28
26 NEBRASKA	0.21	68.09	0.10	0.07	0.89	0.28	2.41	0.36
27 NEVADA	0.23	0.36	67.02	0.06	0.89	0.19	2.41	0.27
28 NEW HAMPSHIRE	0.05	0.12	0.05	68.69	1.10	0.07	3.64	0.30
29 NEW JERSEY	0.06	0.13	0.06	0.09	72.32	0.07	5.12	0.38
30 NEW MEXICO	0.21	0.21	0.14	0.06	0.82	72.47	2.25	0.28
31 NEW YORK	0.07	0.16	0.07	0.13	3.38	0.09	72.90	0.46
32 NORTH CAROLINA	0.06	0.16	0.06	0.07	1.09	0.08	2.93	71.56
33 NORTH DAKOTA	0.49	0.57	0.08	0.06	0.75	0.11	2.03	0.33
34 OHIO	0.06	0.14	0.06	0.07	1.00	0.08	2.66	0.41
35 OKLAHOMA	0.10	0.23	0.09	0.06	0.87	0.25	2.38	0.39
36 OREGON	0.09	0.15	0.15	0.07	0.89	0.10	2.46	0.30
37 PENNSYLVANIA	0.05	0.12	0.06	0.09	3.02	0.07	4.92	0.37
38 RHODE ISLAND	0.07	0.17	0.05	0.50	1.05	0.06	3.33	0.30
39 SOUTH CAROLINA	0.05	0.13	0.05	0.07	0.99	0.07	2.67	1.22
40 SOUTH DAKOTA	0.47	3.01	0.08	0.06	0.76	0.12	2.07	0.30
41 TENNESSEE	0.06	0.16	0.06	0.07	0.89	0.09	2.42	1.25
42 TEXAS	0.08	0.17	0.07	0.07	0.90	0.42	2.43	0.39
43 UTAH	0.26	0.39	0.47	0.06	0.75	0.41	2.07	0.25
44 VERMONT	0.05	0.12	0.05	0.29	1.32	0.06	4.12	0.34
45 VIRGINIA	0.05	0.15	0.06	0.07	1.07	0.07	2.93	1.11
46 WASHINGTON	0.10	0.15	0.12	0.06	0.79	0.10	2.19	0.26
47 WEST VIRGINIA	0.05	0.15	0.06	0.07	1.08	0.07	2.69	0.78
48 WISCONSIN	0.07	0.16	0.06	0.06	0.85	0.08	2.36	0.32
49 WYOMING	1.01	1.05	0.19	0.06	0.76	0.20	2.09	0.27
50 ALASKA	0.09	0.17	0.11	0.06	0.79	0.08	2.20	0.27
51 HAWAII	0.08	0.15	0.17	0.08	0.96	0.13	2.61	0.36
52 TOTAL	0.44	0.92	0.27	0.36	3.60	0.66	7.24	2.55

TABLE H-3
MOTOR-FUEL TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.05	1.22	0.25	0.18	1.19	0.09	0.32	0.06
2 ARIZONA	0.06	1.13	0.28	0.33	1.15	0.09	0.13	0.06
3 ARKANSAS	0.06	1.39	1.39	0.22	1.23	0.09	0.22	0.07
4 CALIFORNIA	0.05	1.07	0.20	1.18	1.10	0.08	0.12	0.06
5 COLORADO	0.12	1.14	0.37	0.32	1.15	0.09	0.13	0.13
6 CONNECTICUT	0.04	1.23	0.19	0.20	1.67	0.68	0.16	0.05
7 DELAWARE	0.07	1.49	0.24	0.22	2.05	0.13	0.34	0.06
8 DISTRICT OF COLUMBIA	0.06	1.48	0.23	0.24	2.38	0.17	0.38	0.06
9 FLORIDA	0.05	1.64	0.20	0.18	1.61	0.13	0.38	0.05
10 GEORGIA	0.06	1.30	0.21	0.19	1.49	0.10	0.53	0.06
11 IDAHO	0.12	0.95	0.22	1.00	0.98	0.08	0.11	0.12
12 ILLINOIS	0.05	2.00	0.25	0.21	1.42	0.10	0.19	0.06
13 INDIANA	0.05	2.06	0.22	0.20	1.35	0.09	0.18	0.06
14 IOWA	0.11	1.55	0.30	0.24	1.20	0.09	0.15	0.19
15 KANSAS	0.09	1.38	1.55	0.29	1.20	0.09	0.17	0.12
16 KENTUCKY	0.06	1.73	0.26	0.21	1.31	0.09	0.24	0.06
17 LOUISIANA	0.06	1.36	0.57	0.20	1.32	0.10	0.29	0.06
18 MAINE	0.04	1.13	0.17	0.17	1.65	0.37	0.14	0.04
19 MARYLAND	0.05	1.15	0.19	0.18	2.23	0.10	0.21	0.05
20 MASSACHUSETTS	0.04	1.13	0.19	0.18	1.47	0.70	0.15	0.04
21 MICHIGAN	0.05	4.70	0.20	0.20	1.41	0.10	0.15	0.05
22 MINNESOTA	0.24	1.01	0.28	0.22	1.21	0.09	0.15	0.20
23 MISSISSIPPI	0.06	1.33	0.34	0.22	1.27	0.09	0.29	0.06
24 MISSOURI	0.09	1.47	1.09	0.24	1.20	0.09	0.17	0.09
25 MONTANA	0.67	1.05	0.25	1.01	1.04	0.08	0.13	0.45
26 NEBRASKA	0.17	1.43	0.43	0.26	1.24	0.10	0.16	0.51
27 NEVADA	0.14	1.28	0.29	1.04	1.13	0.09	0.12	0.15
28 NEW HAMPSHIRE	0.04	1.08	0.17	0.17	1.48	0.98	0.15	0.04
29 NEW JERSEY	0.04	1.45	0.19	0.19	4.37	0.13	0.17	0.04
30 NEW MEXICO	0.06	1.05	0.43	0.35	1.09	0.09	0.13	0.06
31 NEW YORK	0.05	1.46	0.23	0.22	2.74	0.18	0.20	0.06
32 NORTH CAROLINA	0.05	1.26	0.21	0.20	1.73	0.10	1.61	0.05
33 NORTH DAKOTA	69.64	1.36	0.29	0.24	1.07	0.08	0.15	2.11
34 OHIO	0.05	74.48	0.20	0.20	1.53	0.10	0.16	0.05
35 OKLAHOMA	0.07	1.36	69.83	0.23	1.21	0.09	0.18	0.09
36 OREGON	0.05	1.19	0.21	73.25	1.23	0.09	0.13	0.05
37 PENNSYLVANIA	0.04	1.55	0.18	0.18	73.47	0.12	0.16	0.04
38 RHODE ISLAND	0.06	1.11	0.17	0.17	1.69	71.09	0.14	0.06
39 SOUTH CAROLINA	0.05	1.13	0.19	0.19	1.49	0.10	74.72	0.05
40 SOUTH DAKOTA	0.76	1.40	0.29	0.23	1.07	0.09	0.14	70.26
41 TENNESSEE	0.06	1.40	0.27	0.19	1.30	0.09	0.33	0.06
42 TEXAS	0.06	1.20	0.87	0.21	1.25	0.10	0.19	0.06
43 UTAH	0.15	1.01	0.24	0.36	1.04	0.08	0.11	0.16
44 VERMONT	0.04	1.07	0.17	0.17	1.56	0.38	0.15	0.04
45 VIRGINIA	0.05	1.19	0.20	0.19	1.94	0.10	0.37	0.05
46 WASHINGTON	0.05	1.06	0.18	0.74	1.09	0.08	0.12	0.05
47 WEST VIRGINIA	0.05	1.62	0.20	0.17	2.02	0.09	0.28	0.05
48 WISCONSIN	0.07	2.07	0.21	0.20	1.20	0.09	0.15	0.07
49 WYOMING	0.22	1.11	0.29	1.29	1.07	0.08	0.12	0.60
50 ALASKA	0.06	1.02	0.18	1.02	1.14	0.09	0.12	0.06
51 HAWAII	0.05	1.56	0.28	0.83	1.57	0.11	0.17	0.05
52 TOTAL	0.29	5.94	1.48	1.10	6.12	0.48	1.31	0.37

TABLE H-3
MOTOR-FUEL TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	1.16	1.05	0.10	0.03	0.46	0.31	0.16	0.43
2 ARIZONA	0.25	1.25	1.04	0.03	0.35	0.56	0.12	0.40
3 ARKANSAS	0.92	3.22	0.13	0.04	0.45	0.37	0.15	0.53
4 CALIFORNIA	0.23	0.92	0.15	0.03	0.33	1.96	0.12	0.38
5 COLORADO	0.26	1.44	0.44	0.03	0.35	0.53	0.12	0.41
6 CONNECTICUT	0.28	0.89	0.08	0.17	0.47	0.36	0.17	0.42
7 DELAWARE	0.53	1.05	0.10	0.06	2.51	0.38	1.06	0.51
8 DISTRICT OF COLUMBIA	0.56	1.05	0.11	0.07	1.50	0.40	0.58	0.55
9 FLORIDA	0.58	0.93	0.08	0.05	0.63	0.31	0.21	0.62
10 GEORGIA	1.20	0.94	0.09	0.04	0.63	0.33	0.26	0.45
11 IDAHO	0.22	0.80	0.04	0.03	0.29	1.44	0.10	0.34
12 ILLINOIS	0.42	1.04	0.09	0.04	0.48	0.37	0.17	1.08
13 INDIANA	0.44	0.87	0.09	0.04	0.46	0.34	0.17	1.06
14 IOWA	0.32	1.10	0.16	0.04	0.41	0.40	0.14	0.66
15 KANSAS	0.30	1.76	0.18	0.04	0.43	0.48	0.15	0.53
16 KENTUCKY	1.63	0.99	0.09	0.04	0.95	0.36	0.32	0.55
17 LOUISIANA	0.50	2.99	0.12	0.03	0.47	0.35	0.17	0.48
18 MAINE	0.25	0.77	0.07	0.04	0.43	0.30	0.15	0.39
19 MARYLAND	0.36	0.87	0.08	0.04	1.46	0.32	0.58	0.40
20 MASSACHUSETTS	0.26	0.86	0.08	0.20	0.40	0.32	0.14	0.39
21 MICHIGAN	0.32	0.87	0.09	0.04	0.47	0.35	0.18	0.81
22 MINNESOTA	0.32	1.09	0.13	0.04	0.40	0.39	0.14	1.42
23 MISSISSIPPI	1.11	4.93	0.10	0.04	0.49	0.38	0.17	0.48
24 MISSOURI	0.80	1.78	0.13	0.04	0.42	0.43	0.15	1.01
25 MONTANA	0.26	0.89	0.41	0.03	0.32	1.31	0.11	0.41
26 NEBRASKA	0.35	1.27	0.31	0.04	0.43	0.46	0.15	0.54
27 NEVADA	0.24	1.20	0.74	0.03	0.35	1.32	0.13	0.47
28 NEW HAMPSHIRE	0.25	0.76	0.07	0.26	0.38	0.29	0.13	0.37
29 NEW JERSEY	0.29	0.84	0.08	0.06	0.66	0.33	0.23	0.43
30 NEW MEXICO	0.25	1.95	0.41	0.03	0.33	0.56	0.12	0.37
31 NEW YORK	0.38	1.05	0.10	0.07	0.65	0.37	0.23	0.50
32 NORTH CAROLINA	0.84	0.90	0.09	0.04	1.21	0.34	0.46	0.43
33 NORTH DAKOTA	0.33	0.97	0.23	0.04	0.38	0.41	0.14	0.62
34 OHIO	0.33	0.88	0.09	0.04	0.51	0.34	0.20	0.67
35 OKLAHOMA	0.34	3.89	0.14	0.03	0.45	0.39	0.15	0.50
36 OREGON	0.25	0.89	0.13	0.03	0.37	1.51	0.13	0.41
37 PENNSYLVANIA	0.28	0.82	0.08	0.05	0.82	0.32	0.30	0.45
38 RHODE ISLAND	0.24	0.77	0.11	0.17	0.49	0.31	0.17	0.38
39 SOUTH CAROLINA	0.53	0.84	0.08	0.04	0.73	0.31	0.28	0.40
40 SOUTH DAKOTA	0.30	0.94	0.23	0.03	0.37	0.39	0.13	0.59
41 TENNESSEE	69.87	1.47	0.09	0.04	0.83	0.34	0.19	0.50
42 TEXAS	0.32	74.21	0.25	0.03	0.45	0.38	0.15	0.42
43 UTAH	0.23	0.97	74.31	0.03	0.31	0.61	0.11	0.36
44 VERMONT	0.26	0.73	0.07	73.58	0.39	0.30	0.14	0.37
45 VIRGINIA	1.08	0.85	0.08	0.04	73.10	0.32	0.73	0.41
46 WASHINGTON	0.23	0.79	0.13	0.03	0.32	76.35	0.11	0.38
47 WEST VIRGINIA	3.14	0.83	0.08	0.04	1.21	0.31	69.69	0.50
48 WISCONSIN	0.30	0.89	0.10	0.03	0.40	0.35	0.14	73.09
49 WYOMING	0.26	0.96	0.51	0.03	0.33	0.71	0.12	0.45
50 ALASKA	0.23	0.86	0.13	0.03	0.34	2.04	0.12	0.36
51 HAWAII	0.30	1.29	0.11	0.04	0.52	1.36	0.19	0.59
52 TOTAL	1.99	5.06	0.58	0.23	2.40	2.09	0.88	2.04

TABLE H-3
MOTOR-FUEL TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.04	0.03	0.07	0.81	100.00	22345.17	26.48	9.98
2 ARIZONA	0.08	0.04	0.12	0.49	100.00	7657.28	20.20	6.63
3 ARKANSAS	0.05	0.03	0.09	1.43	100.00	14017.62	29.48	14.76
4 CALIFORNIA	0.05	0.18	0.45	0.49	100.00	75524.67	17.22	1.27
5 COLORADO	0.55	0.04	0.11	0.52	100.00	10967.70	22.87	7.69
6 CONNECTICUT	0.04	0.03	0.08	0.53	100.00	13845.20	20.40	6.39
7 DELAWARE	0.04	0.03	0.09	1.00	100.00	4207.37	35.73	18.86
8 DISTRICT OF COLUMBIA	0.04	0.03	0.09	0.22	100.00	3702.73	18.56	2.43
9 FLORIDA	0.03	0.03	0.07	0.55	100.00	37005.72	26.76	4.51
10 GEORGIA	0.03	0.03	0.08	0.88	100.00	24773.87	23.50	8.79
11 IDAHO	0.47	0.06	0.16	0.91	100.00	3953.98	23.02	10.11
12 ILLINOIS	0.04	0.03	0.08	0.87	100.00	42017.58	16.19	4.46
13 INDIANA	0.04	0.03	0.07	1.10	100.00	32099.63	27.54	13.58
14 IOWA	0.06	0.03	0.09	1.20	100.00	16620.52	24.13	10.27
15 KANSAS	0.08	0.03	0.10	1.29	100.00	13252.64	23.91	11.36
16 KENTUCKY	0.04	0.03	0.09	1.00	100.00	10587.42	23.78	10.09
17 LOUISIANA	0.05	0.03	0.08	1.43	100.00	10968.15	22.22	8.48
18 MAINE	0.03	0.02	0.07	0.75	100.00	5775.50	23.43	8.57
19 MARYLAND	0.03	0.03	0.07	0.58	100.00	15179.03	18.11	4.91
20 MASSACHUSETTS	0.03	0.03	0.07	0.48	100.00	20182.73	15.24	3.95
21 MICHIGAN	0.04	0.03	0.07	0.80	100.00	41076.12	20.86	7.22
22 MINNESOTA	0.05	0.03	0.09	1.18	100.00	16682.77	19.11	7.27
23 MISSISSIPPI	0.04	0.03	0.09	1.34	100.00	15645.34	27.38	12.76
24 MISSOURI	0.06	0.03	0.09	0.96	100.00	20032.43	19.01	8.73
25 MONTANA	0.41	0.05	0.13	1.20	100.00	4929.69	28.13	11.69
26 NEBRASKA	0.18	0.03	0.10	1.20	100.00	12463.08	33.96	16.67
27 NEVADA	0.17	0.12	0.30	0.31	100.00	3165.68	32.55	6.56
28 NEW HAMPSHIRE	0.03	0.02	0.06	0.66	100.00	4409.04	27.39	13.43
29 NEW JERSEY	0.03	0.03	0.07	0.64	100.00	33739.68	20.59	6.81
30 NEW MEXICO	0.08	0.04	0.11	0.51	100.00	7415.08	30.08	11.07
31 NEW YORK	0.04	0.03	0.08	0.66	100.00	62517.91	14.13	2.57
32 NORTH CAROLINA	0.03	0.03	0.07	1.25	100.00	30409.25	25.41	10.34
33 NORTH DAKOTA	0.15	0.03	0.09	2.34	100.00	3624.90	22.48	11.86
34 OHIO	0.04	0.03	0.07	0.85	100.00	55930.49	22.37	6.69
35 OKLAHOMA	0.06	0.03	0.10	1.03	100.00	10731.48	30.69	13.23
36 OREGON	0.05	0.17	0.44	0.62	100.00	10300.14	22.25	5.99
37 PENNSYLVANIA	0.03	0.03	0.07	0.77	100.00	61603.02	21.60	7.40
38 RHODE ISLAND	0.04	0.03	0.07	0.48	100.00	5000.28	22.42	8.57
39 SOUTH CAROLINA	0.03	0.03	0.07	0.89	100.00	13386.92	21.38	7.75
40 SOUTH DAKOTA	0.29	0.03	0.09	1.40	100.00	4610.89	26.05	12.89
41 TENNESSEE	0.04	0.03	0.08	0.83	100.00	24002.24	25.71	10.01
42 TEXAS	0.05	0.03	0.08	1.22	100.00	50749.05	19.85	5.69
43 UTAH	0.33	0.05	0.14	0.55	100.00	5624.38	23.17	7.87
44 VERMONT	0.03	0.02	0.07	0.83	100.00	2425.12	23.95	9.88
45 VIRGINIA	0.03	0.03	0.07	1.19	100.00	25001.45	23.43	8.34
46 WASHINGTON	0.05	0.16	0.41	0.71	100.00	17619.71	23.80	6.36
47 WEST VIRGINIA	0.03	0.02	0.07	1.39	100.00	10672.26	23.55	11.36
48 WISCONSIN	0.04	0.03	0.08	1.25	100.00	20259.36	19.93	7.03
49 WYOMING	67.94	0.05	0.12	0.71	100.00	2759.84	32.56	16.53
50 ALASKA	0.05	70.95	0.64	0.96	100.00	1575.77	25.62	9.05
51 HAWAII	0.04	0.16	68.33	0.23	100.00	5448.27	31.86	3.66
52 TOTAL	0.21	0.15	0.45	0.86	100.00	995216.13	21.11	6.83

TABLE H-3
MOTOR-FUEL TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	14.14	2.36	26.65	10.04	14.23	2.37	12618.79	14.95
2 ARIZONA	11.80	1.78	27.18	8.92	15.87	2.39	8016.48	21.15
3 ARKANSAS	12.74	1.98	33.64	16.85	14.54	2.26	7201.97	15.15
4 CALIFORNIA	11.95	4.01	20.86	1.54	14.47	4.86	87059.10	19.85
5 COLORADO	13.20	1.98	27.33	9.19	15.78	2.37	12173.94	25.39
6 CONNECTICUT	12.34	1.67	28.44	8.91	17.20	2.32	18652.63	27.48
7 DELAWARE	15.03	1.84	42.01	22.18	17.68	2.16	3808.95	31.74
8 DISTRICT OF COLUMBIA	9.11	7.02	31.38	4.10	15.41	11.87	5799.65	29.07
9 FLORIDA	14.69	7.56	28.16	4.75	15.45	7.96	23676.69	17.12
10 GEORGIA	12.70	2.02	27.86	10.42	15.05	2.39	15928.32	15.11
11 IDAHO	10.07	2.04	26.96	11.84	12.73	2.39	4044.30	23.55
12 ILLINOIS	9.08	2.65	28.18	7.76	15.80	4.62	64681.39	24.92
13 INDIANA	11.98	1.97	31.47	15.52	13.69	2.26	25331.12	21.20
14 IOWA	11.85	2.00	28.41	12.10	13.96	2.36	12517.87	18.17
15 KANSAS	10.00	1.75	31.26	14.85	14.12	2.29	11933.66	21.53
16 KENTUCKY	11.78	1.92	28.95	12.28	14.33	2.34	12076.70	15.45
17 LOUISIANA	11.92	1.81	28.79	10.99	15.45	2.35	14632.88	17.14
18 MAINE	12.59	2.28	24.94	9.12	13.40	2.42	3626.35	14.71
19 MARYLAND	11.47	1.73	25.12	6.81	15.90	2.40	21578.10	25.75
20 MASSACHUSETTS	9.83	1.46	24.77	6.42	15.98	2.37	29077.89	21.96
21 MICHIGAN	11.87	1.76	27.60	9.55	15.71	2.33	46247.00	23.03
22 MINNESOTA	10.24	1.60	28.13	10.70	15.08	2.35	17649.34	20.22
23 MISSISSIPPI	12.68	1.94	32.43	15.12	15.02	2.30	7410.13	12.97
24 MISSOURI	8.79	1.49	29.40	13.50	13.60	2.30	24386.87	22.25
25 MONTANA	14.00	2.43	27.50	11.43	13.69	2.38	3302.75	18.85
26 NEBRASKA	14.84	2.45	31.91	15.66	13.95	2.30	7098.28	19.34
27 NEVADA	14.41	11.59	32.98	6.64	14.60	11.74	3672.92	37.77
28 NEW HAMPSHIRE	12.01	1.95	31.31	15.36	13.73	2.23	3413.39	21.20
29 NEW JERSEY	12.06	1.72	27.68	9.16	16.21	2.32	44287.02	27.03
30 NEW MEXICO	16.42	2.59	27.53	10.13	15.03	2.37	4606.16	18.69
31 NEW YORK	9.13	2.44	27.10	4.92	17.50	4.68	98122.15	22.18
32 NORTH CAROLINA	12.95	2.11	28.44	11.58	14.50	2.36	17087.04	14.28
33 NORTH DAKOTA	8.91	1.71	30.36	16.02	12.03	2.31	2428.48	15.06
34 OHIO	13.61	2.07	25.52	7.63	15.53	2.36	55166.32	22.07
35 OKLAHOMA	15.11	2.36	30.17	13.00	14.86	2.32	11199.70	18.35
36 OREGON	14.20	2.05	26.75	7.20	17.08	2.47	12055.54	26.04
37 PENNSYLVANIA	12.29	1.90	26.53	9.10	15.09	2.34	54249.09	18.99
38 RHODE ISLAND	12.01	1.84	28.11	10.74	15.06	2.31	4790.39	21.48
39 SOUTH CAROLINA	11.59	2.04	25.28	9.16	13.71	2.41	8735.85	13.96
40 SOUTH DAKOTA	11.12	2.04	29.74	14.72	12.70	2.32	2812.45	15.89
41 TENNESSEE	12.93	1.97	30.13	12.67	15.16	2.31	17362.95	18.54
42 TEXAS	12.30	1.86	25.79	7.39	15.98	2.41	40136.81	15.70
43 UTAH	13.13	2.17	25.69	8.72	14.56	2.41	4869.35	20.06
44 VERMONT	11.91	2.16	26.42	10.90	13.14	2.38	1865.07	18.42
45 VIRGINIA	13.04	2.05	26.90	9.58	14.97	2.35	20218.01	18.89
46 WASHINGTON	14.96	2.47	23.65	6.32	14.87	2.46	19896.48	26.88
47 WEST VIRGINIA	10.41	1.78	30.31	14.62	13.40	2.29	7781.00	17.17
48 WISCONSIN	10.34	1.76	26.91	10.57	13.97	2.37	19863.01	19.54
49 WYOMING	13.73	2.31	32.06	16.28	13.52	2.27	2038.22	24.05
50 ALASKA	14.48	2.10	29.05	10.26	16.42	2.38	1790.72	29.12
51 HAWAII	16.05	12.16	31.67	3.64	15.95	12.08	4697.67	27.47
52 TOTAL	11.03	2.45	27.07	8.76	15.17	3.14	963676.95	20.44

TABLE H-3
MOTOR-FUEL TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	6.42	6.50	2.03	17.03	7.31	7.41	2.31	11.52
2 ARIZONA	8.09	9.83	3.23	28.10	10.75	13.06	4.28	-0.95
3 ARKANSAS	7.35	5.67	2.13	20.66	10.02	7.73	2.91	14.33
4 CALIFORNIA	3.30	15.12	1.44	23.30	3.87	17.74	1.69	-2.63
5 COLORADO	11.16	11.51	2.71	29.45	12.95	13.36	3.15	-2.52
6 CONNECTICUT	7.35	17.80	2.25	34.87	9.32	22.69	2.86	-7.00
7 DELAWARE	10.03	18.79	2.92	39.16	12.37	23.19	3.60	3.99
8 DISTRICT OF COLUMBIA	9.37	17.25	2.45	41.73	13.46	24.76	3.51	-10.51
9 FLORIDA	5.72	9.14	2.27	20.05	6.69	10.70	2.65	9.64
10 GEORGIA	5.30	7.64	2.17	19.89	6.97	10.06	2.86	8.39
11 IDAHO	7.98	8.00	7.57	27.41	9.29	9.31	8.01	-0.53
12 ILLINOIS	7.22	15.31	2.39	37.65	10.91	23.12	3.61	-8.73
13 INDIANA	6.72	11.62	2.86	26.12	8.28	14.32	3.52	6.33
14 IOWA	6.37	9.08	2.73	23.01	8.07	11.49	3.45	5.96
15 KANSAS	8.89	10.16	2.48	29.05	12.00	13.70	3.35	2.38
16 KENTUCKY	6.31	7.00	2.14	20.93	8.54	9.49	2.90	8.33
17 LOUISIANA	7.35	7.64	2.14	23.77	10.20	10.60	2.97	5.00
18 MAINE	4.70	7.88	2.13	17.26	5.51	9.25	2.50	8.72
19 MARYLAND	7.91	14.86	2.98	32.29	9.92	18.63	3.74	-7.64
20 MASSACHUSETTS	6.25	13.90	1.81	32.18	9.15	20.37	2.66	-6.72
21 MICHIGAN	7.00	13.38	2.66	29.62	9.00	17.20	3.42	-2.10
22 MINNESOTA	7.21	10.16	2.85	29.29	10.44	14.72	4.13	-1.11
23 MISSISSIPPI	6.57	4.41	1.98	18.52	9.39	6.30	2.83	14.41
24 MISSOURI	8.13	11.51	2.61	32.77	11.98	16.95	3.85	-3.24
25 MONTANA	7.90	8.60	2.35	20.27	8.49	9.24	2.53	9.28
26 NEBRASKA	7.36	9.79	2.19	21.07	8.02	10.67	2.38	14.62
27 NEVADA	10.76	17.82	9.19	36.35	10.36	17.15	8.84	-5.22
28 NEW HAMPSHIRE	7.41	11.27	2.51	26.09	9.12	13.87	3.09	6.18
29 NEW JERSEY	7.53	15.43	4.06	33.44	9.32	19.09	5.03	-6.44
30 NEW MEXICO	7.85	8.14	2.69	19.09	8.03	8.32	2.75	11.40
31 NEW YORK	4.66	16.01	1.50	36.84	7.75	26.60	2.50	-8.05
32 NORTH CAROLINA	5.33	6.83	2.11	18.25	6.82	8.74	2.70	11.13
33 NORTH DAKOTA	5.94	6.82	2.30	22.60	8.92	10.23	3.45	7.42
34 OHIO	6.77	12.71	2.59	25.26	7.75	14.55	2.96	0.31
35 OKLAHOMA	7.49	8.31	2.55	20.53	8.38	9.30	2.86	12.34
36 OREGON	6.62	11.81	7.61	29.95	7.61	13.58	0.76	-3.79
37 PENNSYLVANIA	4.89	12.00	2.03	24.10	6.20	15.32	2.58	2.60
38 RHODE ISLAND	7.16	12.03	2.29	27.25	9.09	15.26	2.91	0.94
39 SOUTH CAROLINA	6.04	5.75	2.16	18.09	7.83	7.45	2.81	7.43
40 SOUTH DAKOTA	7.00	6.58	2.23	20.52	9.14	8.50	2.88	10.16
41 TENNESSEE	8.90	7.50	2.13	23.72	11.40	9.60	2.72	7.17
42 TEXAS	4.39	9.56	1.74	21.56	6.03	13.14	2.39	4.15
43 UTAH	8.17	9.31	2.58	23.03	9.38	10.69	2.97	3.11
44 VERMONT	7.90	8.09	2.43	21.64	9.28	9.50	2.86	5.53
45 VIRGINIA	6.71	9.43	2.75	22.88	8.13	11.43	3.33	4.54
46 WASHINGTON	6.31	12.97	7.59	25.92	6.09	12.51	7.32	-3.00
47 WEST VIRGINIA	6.84	7.75	2.58	24.00	9.59	10.87	3.61	6.38
48 WISCONSIN	5.81	10.89	2.84	26.53	7.88	14.78	3.86	0.39
49 WYOMING	10.12	11.52	2.41	25.85	10.88	12.38	2.59	8.51
50 ALASKA	7.22	12.96	8.94	31.76	7.87	14.13	9.75	-3.50
51 HAWAII	7.52	11.98	7.98	28.55	7.81	12.45	8.29	4.39
52 TOTAL	6.16	11.83	2.45	26.44	7.97	15.30	3.16	0.67

TABLE H-3
MOTOR-FUEL TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	378.87	286.51
2 ARIZONA	182.85	156.88
3 ARKANSAS	283.82	136.22
4 CALIFORNIA	511.26	1178.11
5 COLORADO	155.69	228.24
6 CONNECTICUT	171.19	217.65
7 DELAWARE	88.97	56.88
8 DISTRICT OF COLUMBIA	18.35	125.54
9 FLORIDA	275.81	395.94
10 GEORGIA	488.98	265.44
11 IDAHO	78.87	71.93
12 ILLINOIS	548.82	764.93
13 INDIANA	658.31	339.79
14 IOWA	386.88	264.21
15 KANSAS	257.21	228.25
16 KENTUCKY	332.77	225.64
17 LOUISIANA	297.58	299.23
18 MAINE	182.24	55.58
19 MARYLAND	183.49	388.72
20 MASSACHUSETTS	225.38	384.72
21 MICHIGAN	611.82	724.28
22 MINNESOTA	278.92	347.21
23 MISSISSIPPI	289.42	187.82
24 MISSOURI	415.28	272.54
25 MONTANA	89.44	88.88
26 NEBRASKA	262.74	168.84
27 NEVADA	27.74	56.36
28 NEW HAMPSHIRE	81.18	58.32
29 NEW JERSEY	463.45	455.84
30 NEW MEXICO	113.65	88.13
31 NEW YORK	599.99	1433.96
32 NORTH CAROLINA	539.83	271.28
33 NORTH DAKOTA	87.78	77.58
34 OHIO	771.91	723.63
35 OKLAHOMA	341.59	179.71
36 OREGON	129.88	161.58
37 PENNSYLVANIA	912.68	579.32
38 RHODE ISLAND	72.12	55.93
39 SOUTH CAROLINA	227.96	134.68
40 SOUTH DAKOTA	186.81	95.65
41 TENNESSEE	418.82	351.81
42 TEXAS	783.88	533.68
43 UTAH	82.55	98.84
44 VERMONT	46.49	49.83
45 VIRGINIA	352.89	383.85
46 WASHINGTON	219.87	278.48
47 WEST VIRGINIA	288.62	113.92
48 WISCONSIN	358.58	334.37
49 WYOMING	62.49	52.84
50 ALASKA	23.59	64.73
51 HAWAII	32.78	99.35
52 TOTAL	14292.93	14292.93

TABLE H-4
MOTOR-VEHICLE LICENSES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	87.75	8.06	8.18	8.59	8.87	8.18	8.83	8.86
2 ARIZONA	8.85	89.38	8.85	2.78	8.88	8.87	8.81	8.82
3 ARKANSAS	8.28	8.13	88.47	8.96	8.18	8.11	8.83	8.86
4 CALIFORNIA	8.83	8.15	8.82	95.16	8.11	8.85	8.81	8.82
5 COLORADO	8.85	8.36	8.86	2.56	89.19	8.87	8.81	8.82
6 CONNECTICUT	8.85	8.83	8.82	8.37	8.84	89.42	8.82	8.83
7 DELAWARE	8.28	8.85	8.87	8.77	8.88	8.28	74.85	8.38
8 DISTRICT OF COLUMBIA	8.89	8.82	8.83	8.34	8.83	8.88	8.86	93.58
9 FLORIDA	8.31	8.83	8.85	8.33	8.84	8.88	8.83	8.86
10 GEORGIA	8.56	8.85	8.87	8.68	8.87	8.12	8.85	8.88
11 IDAHO	8.87	8.48	8.87	2.19	8.58	8.89	8.82	8.83
12 ILLINOIS	8.11	8.84	8.85	8.52	8.86	8.89	8.82	8.84
13 INDIANA	8.15	8.85	8.87	8.74	8.89	8.13	8.83	8.86
14 IOWA	8.13	8.89	8.18	8.95	8.16	8.13	8.83	8.85
15 KANSAS	8.28	8.16	8.72	1.33	1.28	8.13	8.83	8.86
16 KENTUCKY	8.48	8.86	8.38	8.72	8.88	8.11	8.84	8.87
17 LOUISIANA	8.32	8.89	8.42	8.62	8.28	8.11	8.83	8.85
18 MAINE	8.87	8.84	8.83	8.52	8.86	8.77	8.83	8.85
19 MARYLAND	8.12	8.83	8.83	8.38	8.84	8.18	8.55	8.18
20 MASSACHUSETTS	8.84	8.82	8.82	8.33	8.84	1.84	8.81	8.83
21 MICHIGAN	8.89	8.84	8.84	8.55	8.85	8.18	8.83	8.85
22 MINNESOTA	8.12	8.89	8.88	8.88	8.13	8.18	8.82	8.84
23 MISSISSIPPI	1.89	8.88	8.28	8.76	8.13	8.12	8.83	8.86
24 MISSOURI	8.19	8.13	8.57	1.12	8.28	8.12	8.83	8.85
25 MONTANA	8.88	8.34	8.88	1.95	8.63	8.88	8.82	8.83
26 NEBRASKA	8.17	8.15	8.13	1.39	1.84	8.17	8.83	8.86
27 NEVADA	8.84	8.64	8.85	2.64	8.26	8.86	8.81	8.82
28 NEW HAMPSHIRE	8.87	8.84	8.83	8.58	8.86	2.98	8.82	8.84
29 NEW JERSEY	8.86	8.83	8.83	8.41	8.84	8.16	8.84	8.86
30 NEW MEXICO	8.88	8.74	8.87	3.71	8.74	8.88	8.81	8.82
31 NEW YORK	8.18	8.84	8.84	8.47	8.85	8.23	8.83	8.86
32 NORTH CAROLINA	8.19	8.85	8.87	8.72	8.88	8.14	8.85	8.18
33 NORTH DAKOTA	8.17	8.12	8.11	1.23	8.26	8.14	8.83	8.86
34 OHIO	8.89	8.83	8.84	8.48	8.85	8.88	8.83	8.85
35 OKLAHOMA	8.14	8.14	8.69	8.89	8.39	8.11	8.83	8.85
36 OREGON	8.84	8.89	8.82	3.89	8.11	8.86	8.81	8.82
37 PENNSYLVANIA	8.87	8.83	8.83	8.47	8.85	8.16	8.84	8.87
38 RHODE ISLAND	8.85	8.82	8.82	8.35	8.84	2.85	8.82	8.83
39 SOUTH CAROLINA	8.21	8.84	8.87	8.63	8.86	8.14	8.84	8.11
40 SOUTH DAKOTA	8.15	8.11	8.18	1.19	8.56	8.14	8.83	8.85
41 TENNESSEE	1.51	8.85	8.35	8.59	8.87	8.18	8.83	8.88
42 TEXAS	8.13	8.38	8.27	8.71	8.59	8.11	8.83	8.84
43 UTAH	8.85	8.93	8.85	2.48	8.61	8.88	8.81	8.82
44 VERMONT	8.88	8.84	8.84	8.59	8.86	8.96	8.83	8.85
45 VIRGINIA	8.15	8.83	8.84	8.48	8.85	8.11	8.12	8.31
46 WASHINGTON	8.84	8.88	8.82	2.91	8.11	8.86	8.81	8.82
47 WEST VIRGINIA	8.22	8.85	8.87	8.73	8.87	8.13	8.18	8.28
48 WISCONSIN	8.12	8.85	8.85	8.61	8.88	8.11	8.82	8.84
49 WYOMING	8.89	8.28	8.89	4.81	1.38	8.18	8.82	8.83
50 ALASKA	8.85	8.87	8.83	6.84	8.89	8.11	8.82	8.83
51 HAWAII	8.83	8.86	8.82	2.36	8.85	8.84	8.81	8.81
52 TOTAL	8.59	8.68	8.83	8.59	1.16	8.81	8.23	8.45

TABLE H-4
MOTOR-VEHICLE LICENSES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	1.14	0.79	0.02	0.45	0.18	0.13	0.12	0.33
2 ARIZONA	0.09	0.05	0.10	0.23	0.09	0.08	0.34	0.04
3 ARKANSAS	0.36	0.21	0.05	0.72	0.29	0.18	0.96	0.40
4 CALIFORNIA	0.08	0.05	0.07	0.21	0.08	0.04	0.04	0.03
5 COLORADO	0.09	0.05	0.12	0.26	0.10	0.10	0.91	0.05
6 CONNECTICUT	0.13	0.07	0.01	0.27	0.11	0.06	0.05	0.05
7 DELAWARE	0.76	0.43	0.02	0.58	0.23	0.15	0.13	0.23
8 DISTRICT OF COLUMBIA	0.22	0.15	0.01	0.24	0.10	0.06	0.05	0.08
9 FLORIDA	92.88	0.50	0.01	0.32	0.13	0.09	0.06	0.12
10 GEORGIA	1.40	87.08	0.02	0.47	0.19	0.13	0.11	0.38
11 IDAHO	0.13	0.07	86.01	0.32	0.13	0.11	0.11	0.06
12 ILLINOIS	0.19	0.11	0.02	89.69	1.53	0.17	0.08	0.19
13 INDIANA	0.26	0.16	0.02	5.33	82.28	0.22	0.11	0.29
14 IOWA	0.21	0.12	0.04	1.46	0.59	85.81	0.24	0.13
15 KANSAS	0.26	0.15	0.06	0.74	0.29	0.32	82.31	0.16
16 KENTUCKY	0.35	0.22	0.03	0.96	0.40	0.17	0.13	85.47
17 LOUISIANA	0.48	0.20	0.03	0.58	0.22	0.14	0.14	0.14
18 MAINE	0.18	0.12	0.02	0.45	0.17	0.08	0.07	0.08
19 MARYLAND	0.31	0.17	0.01	0.27	0.11	0.07	0.06	0.10
20 MASSACHUSETTS	0.12	0.06	0.01	0.24	0.09	0.05	0.05	0.04
21 MICHIGAN	0.17	0.11	0.02	1.33	0.55	0.09	0.07	0.15
22 MINNESOTA	0.20	0.11	0.04	0.66	0.26	1.57	0.14	0.11
23 MISSISSIPPI	0.49	0.25	0.03	0.56	0.22	0.16	0.15	0.40
24 MISSOURI	0.26	0.15	0.06	1.49	0.61	0.52	0.52	0.45
25 MONTANA	0.13	0.08	0.72	0.36	0.14	0.14	0.13	0.07
26 NEBRASKA	0.29	0.15	0.06	0.75	0.30	0.56	2.21	0.15
27 NEVADA	0.08	0.05	0.62	0.24	0.10	0.08	0.08	0.04
28 NEW HAMPSHIRE	0.17	0.10	0.02	0.37	0.14	0.08	0.07	0.07
29 NEW JERSEY	0.17	0.10	0.01	0.37	0.15	0.05	0.05	0.06
30 NEW MEXICO	0.14	0.07	0.08	0.28	0.11	0.11	0.46	0.06
31 NEW YORK	0.19	0.12	0.02	0.38	0.15	0.08	0.06	0.10
32 NORTH CAROLINA	0.59	0.66	0.02	0.47	0.19	0.13	0.12	0.28
33 NORTH DAKOTA	0.27	0.16	0.06	0.82	0.33	0.78	0.37	0.15
34 OHIO	0.16	0.10	0.02	1.13	0.47	0.08	0.06	0.13
35 OKLAHOMA	0.28	0.16	0.05	0.67	0.27	0.21	0.96	0.12
36 OREGON	0.09	0.05	0.10	0.26	0.10	0.05	0.05	0.04
37 PENNSYLVANIA	0.18	0.11	0.01	0.43	0.18	0.06	0.05	0.07
38 RHODE ISLAND	0.12	0.07	0.01	0.26	0.10	0.06	0.05	0.05
39 SOUTH CAROLINA	0.57	0.97	0.02	0.42	0.17	0.11	0.09	0.17
40 SOUTH DAKOTA	0.24	0.13	0.06	0.72	0.29	0.72	0.43	0.13
41 TENNESSEE	0.41	0.46	0.02	0.51	0.21	0.14	0.12	1.07
42 TEXAS	0.26	0.13	0.03	0.39	0.15	0.10	0.17	0.09
43 UTAH	0.09	0.05	0.77	0.23	0.09	0.08	0.10	0.04
44 VERMONT	0.21	0.13	0.02	0.40	0.16	0.08	0.07	0.07
45 VIRGINIA	0.41	0.32	0.02	0.34	0.14	0.10	0.08	0.22
46 WASHINGTON	0.09	0.05	0.13	0.26	0.10	0.06	0.05	0.04
47 WEST VIRGINIA	0.49	0.63	0.02	0.67	0.28	0.15	0.12	0.32
48 WISCONSIN	0.23	0.13	0.03	1.51	0.61	0.24	0.10	0.11
49 WYOMING	0.14	0.08	1.68	0.42	0.17	0.26	0.22	0.08
50 ALASKA	0.12	0.07	0.06	0.35	0.13	0.07	0.06	0.05
51 HAWAII	0.06	0.03	0.04	0.17	0.07	0.04	0.03	0.02
52 TOTAL	3.48	1.13	0.60	7.88	2.22	2.44	1.30	0.87

TABLE H-4
MOTOR-VEHICLE LICENSES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.39	0.03	0.21	0.18	0.34	0.19	1.20	0.25
2 ARIZONA	0.11	0.01	0.08	0.11	0.16	0.11	0.02	0.17
3 ARKANSAS	1.97	0.03	0.21	0.20	0.47	0.26	0.27	1.77
4 CALIFORNIA	0.05	0.01	0.06	0.08	0.16	0.06	0.02	0.08
5 COLORADO	0.13	0.02	0.07	0.11	0.16	0.13	0.03	0.20
6 CONNECTICUT	0.05	0.22	0.11	3.66	0.21	0.09	0.02	0.13
7 DELAWARE	0.15	0.05	7.94	0.36	0.46	0.22	0.12	0.26
8 DISTRICT OF COLUMBIA	0.06	0.02	0.43	0.13	0.19	0.09	0.04	0.10
9 FLORIDA	0.22	0.02	0.20	0.15	0.25	0.14	0.07	0.14
10 GEORGIA	0.17	0.03	0.32	0.22	0.36	0.19	0.13	0.23
11 IDAHO	0.17	0.02	0.10	0.15	0.22	0.15	0.03	0.17
12 ILLINOIS	0.11	0.02	0.15	0.16	0.99	0.17	0.06	0.29
13 INDIANA	0.14	0.03	0.21	0.22	1.49	0.23	0.07	0.41
14 IOWA	0.18	0.03	0.17	0.23	0.46	0.92	0.08	1.76
15 KANSAS	0.29	0.04	0.22	0.22	0.51	0.40	0.15	1.80
16 KENTUCKY	0.33	0.03	0.23	0.20	0.63	0.23	0.28	0.66
17 LOUISIANA	06.95	0.02	0.19	0.20	0.40	0.19	0.55	0.28
18 MAINE	0.07	00.69	0.18	1.45	0.31	0.12	0.04	0.15
19 MARYLAND	0.07	0.02	91.40	0.17	0.22	0.11	0.05	0.13
20 MASSACHUSETTS	0.04	0.21	0.10	91.86	0.19	0.08	0.02	0.11
21 MICHIGAN	0.08	0.02	0.21	0.17	00.36	0.17	0.05	0.17
22 MINNESOTA	0.16	0.03	0.15	0.18	0.54	07.37	0.06	0.91
23 MISSISSIPPI	1.19	0.03	0.22	0.21	0.40	0.22	02.28	0.41
24 MISSOURI	0.27	0.03	0.19	0.21	0.52	0.51	0.13	03.99
25 MONTANA	0.19	0.02	0.10	0.14	0.23	0.21	0.04	0.20
26 NEBRASKA	0.25	0.04	0.21	0.28	0.51	0.40	0.09	0.95
27 NEVADA	0.11	0.01	0.07	0.10	0.17	0.12	0.02	0.15
28 NEW HAMPSHIRE	0.07	0.33	0.14	5.33	0.28	0.12	0.03	0.16
29 NEW JERSEY	0.06	0.04	0.25	0.28	0.42	0.08	0.03	0.10
30 NEW MEXICO	0.16	0.02	0.08	0.13	0.19	0.15	0.04	0.24
31 NEW YORK	0.08	0.04	0.22	0.41	0.30	0.11	0.05	0.14
32 NORTH CAROLINA	0.14	0.04	0.35	0.25	0.39	0.19	0.09	0.23
33 NORTH DAKOTA	0.22	0.03	0.20	0.24	0.57	1.96	0.09	0.87
34 OHIO	0.08	0.02	0.19	0.15	2.22	0.14	0.04	0.14
35 OKLAHOMA	0.70	0.02	0.21	0.18	0.46	0.27	0.09	0.95
36 OREGON	0.06	0.02	0.08	0.11	0.20	0.06	0.02	0.09
37 PENNSYLVANIA	0.06	0.05	0.29	0.29	0.49	0.09	0.03	0.11
38 RHODE ISLAND	0.04	0.22	0.10	3.74	0.20	0.08	0.02	0.12
39 SOUTH CAROLINA	0.13	0.03	0.30	0.25	0.31	0.16	0.11	0.21
40 SOUTH DAKOTA	0.19	0.04	0.18	0.24	0.51	0.99	0.09	0.67
41 TENNESSEE	0.57	0.02	0.23	0.10	0.37	0.20	0.08	0.60
42 TEXAS	0.62	0.03	0.17	0.20	0.26	0.13	0.08	0.29
43 UTAH	0.13	0.02	0.07	0.12	0.16	0.12	0.02	0.17
44 VERMONT	0.08	1.10	0.17	1.77	0.31	0.12	0.04	0.15
45 VIRGINIA	0.10	0.03	0.03	0.20	0.20	0.15	0.07	0.18
46 WASHINGTON	0.06	0.01	0.08	0.11	0.19	0.07	0.02	0.10
47 WEST VIRGINIA	0.14	0.04	0.65	0.23	0.59	0.22	0.11	0.27
48 WISCONSIN	0.11	0.03	0.15	0.19	0.75	1.07	0.06	0.23
49 WYOMING	0.23	0.02	0.11	0.17	0.27	0.27	0.05	0.28
50 ALASKA	0.06	0.02	0.12	0.17	0.24	0.09	0.02	0.12
51 HAWAII	0.03	0.01	0.05	0.07	0.13	0.05	0.01	0.06
52 TOTAL	0.83	0.53	1.73	1.35	4.37	2.49	0.66	2.63

TABLE H-4
MOTOR-VEHICLE LICENSES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.02	0.07	0.02	0.02	0.26	0.03	0.68	0.24
2 ARIZONA	0.12	0.07	0.47	0.01	0.15	0.74	0.38	0.05
3 ARKANSAS	0.05	0.10	0.04	0.02	0.31	0.08	0.78	0.21
4 CALIFORNIA	0.04	0.03	0.08	0.01	0.14	0.05	0.37	0.05
5 COLORADO	0.33	0.71	0.09	0.01	0.14	0.24	0.36	0.05
6 CONNECTICUT	0.01	0.03	0.01	0.41	0.33	0.01	1.26	0.08
7 DELAWARE	0.02	0.08	0.02	0.04	0.05	0.03	1.93	0.65
8 DISTRICT OF COLUMBIA	0.01	0.03	0.01	0.01	0.23	0.01	0.69	0.30
9 FLORIDA	0.01	0.04	0.01	0.02	0.28	0.02	0.74	0.30
10 GEORGIA	0.02	0.07	0.02	0.02	0.39	0.03	1.06	0.63
11 IDAHO	1.63	0.10	0.33	0.02	0.20	0.17	0.53	0.07
12 ILLINOIS	0.02	0.05	0.02	0.02	0.25	0.03	0.64	0.12
13 INDIANA	0.03	0.07	0.02	0.02	0.35	0.03	0.90	0.16
14 IOWA	0.05	0.39	0.03	0.03	0.28	0.06	0.73	0.14
15 KANSAS	0.07	0.47	0.05	0.02	0.31	0.23	0.75	0.16
16 KENTUCKY	0.02	0.08	0.03	0.02	0.29	0.04	0.76	0.71
17 LOUISIANA	0.04	0.07	0.03	0.03	0.28	0.06	0.67	0.19
18 MAINE	0.02	0.04	0.02	0.17	0.55	0.02	1.50	0.13
19 MARYLAND	0.01	0.04	0.01	0.02	0.39	0.02	0.91	0.30
20 MASSACHUSETTS	0.01	0.03	0.01	0.39	0.30	0.01	1.18	0.07
21 MICHIGAN	0.02	0.04	0.01	0.02	0.32	0.02	0.75	0.18
22 MINNESOTA	0.05	0.12	0.03	0.02	0.24	0.05	0.62	0.12
23 MISSISSIPPI	0.03	0.08	0.02	0.02	0.31	0.06	0.77	0.26
24 MISSOURI	0.06	0.23	0.05	0.02	0.29	0.08	0.71	0.17
25 MONTANA	06.45	0.14	0.16	0.02	0.19	0.19	0.50	0.08
26 NEBRASKA	0.09	01.72	0.05	0.03	0.34	0.22	0.88	0.18
27 NEVADA	0.10	0.08	90.44	0.01	0.14	0.11	0.36	0.05
28 NEW HAMPSHIRE	0.01	0.04	0.01	02.79	0.45	0.02	1.86	0.11
29 NEW JERSEY	0.01	0.03	0.01	0.03	08.96	0.02	2.63	0.13
30 NEW MEXICO	0.16	0.10	0.10	0.01	0.17	07.03	0.45	0.07
31 NEW YORK	0.02	0.04	0.01	0.05	1.03	0.02	91.61	0.14
32 NORTH CAROLINA	0.02	0.07	0.02	0.03	0.46	0.03	1.19	06.01
33 NORTH DAKOTA	0.40	0.39	0.05	0.03	0.32	0.07	0.82	0.17
34 OHIO	0.02	0.03	0.01	0.02	0.29	0.02	0.70	0.16
35 OKLAHOMA	0.06	0.13	0.04	0.02	0.28	0.15	0.74	0.17
36 OREGON	0.04	0.03	0.06	0.01	0.16	0.04	0.43	0.05
37 PENNSYLVANIA	0.01	0.03	0.01	0.03	2.27	0.02	2.86	0.14
38 RHODE ISLAND	0.01	0.03	0.01	0.43	0.32	0.01	1.31	0.08
39 SOUTH CAROLINA	0.02	0.05	0.02	0.03	0.39	0.02	1.02	0.87
40 SOUTH DAKOTA	0.38	2.81	0.04	0.03	0.29	0.08	0.75	0.15
41 TENNESSEE	0.02	0.07	0.02	0.02	0.26	0.03	0.67	0.91
42 TEXAS	0.03	0.06	0.03	0.02	0.25	0.26	0.61	0.16
43 UTAH	0.12	0.08	0.42	0.01	0.15	0.35	0.38	0.05
44 VERMONT	0.02	0.04	0.02	0.21	0.58	0.02	2.12	0.15
45 VIRGINIA	0.02	0.05	0.02	0.02	0.37	0.02	1.02	0.86
46 WASHINGTON	0.05	0.04	0.05	0.01	0.16	0.04	0.43	0.05
47 WEST VIRGINIA	0.02	0.07	0.02	0.03	0.55	0.03	1.21	0.58
48 WISCONSIN	0.03	0.07	0.02	0.02	0.27	0.03	0.73	0.13
49 WYOMING	0.94	0.90	0.14	0.02	0.21	0.15	0.57	0.08
50 ALASKA	0.04	0.05	0.04	0.02	0.22	0.03	0.60	0.08
51 HAWAII	0.02	0.02	0.03	0.01	0.10	0.03	0.26	0.04
52 TOTAL	0.46	0.72	0.42	0.36	4.13	0.65	8.58	1.88

TABLE H-4
MOTOR-VEHICLE LICENSES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.03	0.44	0.12	0.06	0.38	0.03	0.14	0.03
2 ARIZONA	0.02	0.21	0.09	0.14	0.21	0.02	0.03	0.02
3 ARKANSAS	0.04	0.61	1.20	0.09	0.45	0.03	0.11	0.04
4 CALIFORNIA	0.01	0.21	0.04	0.36	0.20	0.01	0.02	0.01
5 COLORADO	0.03	0.21	0.18	0.16	0.20	0.02	0.02	0.04
6 CONNECTICUT	0.01	0.27	0.04	0.04	0.47	0.56	0.04	0.01
7 DELAWARE	0.04	0.59	0.10	0.07	1.37	0.06	0.24	0.03
8 DISTRICT OF COLUMBIA	0.01	0.24	0.04	0.03	0.38	0.02	0.10	0.01
9 FLORIDA	0.02	0.31	0.05	0.03	0.38	0.02	0.12	0.02
10 GEORGIA	0.03	0.47	0.09	0.06	0.59	0.03	0.35	0.03
11 IDAHO	0.05	0.29	0.11	0.09	0.29	0.02	0.03	0.04
12 ILLINOIS	0.02	1.26	0.07	0.05	0.37	0.02	0.05	0.02
13 INDIANA	0.03	1.90	0.10	0.08	0.53	0.03	0.07	0.03
14 IOWA	0.06	0.59	0.16	0.10	0.41	0.03	0.07	0.13
15 KANSAS	0.05	0.67	1.32	0.15	0.44	0.03	0.08	0.08
16 KENTUCKY	0.03	0.83	0.14	0.07	0.44	0.03	0.12	0.04
17 LOUISIANA	0.03	0.53	0.40	0.06	0.41	0.03	0.11	0.03
18 MAINE	0.01	0.42	0.06	0.05	0.81	0.22	0.06	0.02
19 MARYLAND	0.02	0.28	0.05	0.03	0.66	0.03	0.09	0.02
20 MASSACHUSETTS	0.01	0.24	0.03	0.03	0.43	0.51	0.04	0.01
21 MICHIGAN	0.02	3.41	0.06	0.05	0.48	0.02	0.05	0.02
22 MINNESOTA	0.20	0.68	0.13	0.08	0.35	0.03	0.06	0.16
23 MISSISSIPPI	0.03	0.52	0.20	0.07	0.45	0.03	0.13	0.03
24 MISSOURI	0.06	0.67	0.08	0.11	0.44	0.03	0.08	0.06
25 MONTANA	0.59	0.30	0.13	0.05	0.28	0.02	0.04	0.36
26 NEBRASKA	0.07	0.66	0.29	0.13	0.49	0.04	0.08	0.40
27 NEVADA	0.03	0.22	0.09	0.46	0.19	0.02	0.02	0.03
28 NEW HAMPSHIRE	0.01	0.36	0.05	0.05	0.65	0.02	0.06	0.02
29 NEW JERSEY	0.01	0.54	0.04	0.04	3.02	0.04	0.05	0.01
30 NEW MEXICO	0.02	0.24	0.18	0.19	0.24	0.02	0.03	0.03
31 NEW YORK	0.01	0.38	0.06	0.04	1.39	0.06	0.06	0.02
32 NORTH CAROLINA	0.03	0.51	0.09	0.07	0.70	0.04	1.45	0.03
33 NORTH DAKOTA	00.74	0.72	0.18	0.13	0.47	0.04	0.08	2.03
34 OHIO	0.01	90.30	0.06	0.05	0.45	0.02	0.05	0.01
35 OKLAHOMA	0.04	0.60	84.26	0.09	0.41	0.03	0.09	0.05
36 OREGON	0.01	0.27	0.06	91.13	0.24	0.02	0.03	0.01
37 PENNSYLVANIA	0.01	0.65	0.05	0.04	88.67	0.04	0.06	0.01
38 RHODE ISLAND	0.01	0.26	0.04	0.03	0.48	87.98	0.04	0.01
39 SOUTH CAROLINA	0.02	0.40	0.08	0.07	0.58	0.04	88.68	0.02
40 SOUTH DAKOTA	0.68	0.64	0.18	0.12	0.42	0.04	0.07	82.22
41 TENNESSEE	0.03	0.48	0.13	0.05	0.39	0.03	0.16	0.03
42 TEXAS	0.02	0.34	0.47	0.06	0.35	0.03	0.08	0.02
43 UTAH	0.03	0.21	0.10	0.19	0.21	0.02	0.02	0.03
44 VERMONT	0.01	0.39	0.06	0.06	0.79	0.27	0.07	0.02
45 VIRGINIA	0.02	0.37	0.06	0.05	0.60	0.03	0.26	0.02
46 WASHINGTON	0.01	0.25	0.05	0.48	0.24	0.02	0.02	0.01
47 WEST VIRGINIA	0.03	0.78	0.09	0.06	0.90	0.03	0.20	0.03
48 WISCONSIN	0.04	0.95	0.09	0.07	0.40	0.03	0.06	0.04
49 WYOMING	0.16	0.34	0.16	1.14	0.31	0.02	0.04	0.54
50 ALASKA	0.02	0.30	0.06	0.80	0.32	0.02	0.03	0.02
51 HAWAII	0.01	0.16	0.03	0.34	0.16	0.01	0.02	0.01
52 TOTAL	0.52	6.00	2.09	1.83	5.01	0.47	0.58	0.57

TABLE H-4
MOTOR-VEHICLE LICENSES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.86	0.43	0.04	0.01	0.22	0.09	0.08	0.15
2 ARIZONA	0.05	0.36	0.96	0.01	0.07	0.24	0.03	0.07
3 ARKANSAS	0.71	2.34	0.07	0.02	0.22	0.15	0.07	0.25
4 CALIFORNIA	0.04	0.16	0.06	0.01	0.06	0.61	0.02	0.07
5 COLORADO	0.06	0.53	0.27	0.01	0.06	0.24	0.02	0.08
6 CONNECTICUT	0.06	0.15	0.02	0.13	0.09	0.07	0.03	0.08
7 DELAWARE	0.33	0.38	0.03	0.03	2.02	0.12	0.08	0.19
8 DISTRICT OF COLUMBIA	0.11	0.15	0.01	0.01	0.78	0.05	0.31	0.08
9 FLORIDA	0.16	0.21	0.02	0.01	0.23	0.05	0.07	0.12
10 GEORGIA	0.90	0.34	0.03	0.02	0.36	0.09	0.16	0.16
11 IDAHO	0.08	0.28	0.71	0.01	0.09	1.12	0.03	0.11
12 ILLINOIS	0.17	0.22	0.02	0.01	0.16	0.09	0.06	0.49
13 INDIANA	0.25	0.29	0.04	0.02	0.21	0.13	0.08	0.70
14 IOWA	0.16	0.42	0.06	0.03	0.17	0.16	0.06	0.31
15 KANSAS	0.21	0.73	0.10	0.02	0.21	0.25	0.07	0.27
16 KENTUCKY	1.40	0.40	0.04	0.02	0.69	0.12	0.22	0.22
17 LOUISIANA	0.19	2.19	0.05	0.01	0.20	0.11	0.07	0.19
18 MAINE	0.09	0.22	0.02	0.58	0.17	0.09	0.06	0.14
19 MARYLAND	0.14	0.17	0.02	0.01	0.93	0.06	0.39	0.09
20 MASSACHUSETTS	0.05	0.13	0.02	0.12	0.09	0.06	0.03	0.07
21 MICHIGAN	0.12	0.19	0.02	0.01	0.19	0.09	0.09	0.32
22 MINNESOTA	0.14	0.39	0.06	0.02	0.15	0.14	0.06	1.00
23 MISSISSIPPI	0.84	4.26	0.05	0.02	0.25	0.13	0.08	0.19
24 MISSOURI	0.63	0.79	0.08	0.02	0.20	0.21	0.07	0.72
25 MONTANA	0.09	0.30	0.26	0.01	0.09	1.02	0.04	0.15
26 NEBRASKA	0.19	0.60	0.12	0.02	0.21	0.23	0.08	0.27
27 NEVADA	0.05	0.27	0.54	0.01	0.06	0.35	0.02	0.08
28 NEW HAMPSHIRE	0.08	0.21	0.02	0.19	0.13	0.08	0.04	0.11
29 NEW JERSEY	0.08	0.16	0.02	0.03	0.22	0.06	0.07	0.11
30 NEW MEXICO	0.07	0.03	0.34	0.01	0.08	0.29	0.03	0.09
31 NEW YORK	0.12	0.26	0.02	0.03	0.22	0.07	0.07	0.12
32 NORTH CAROLINA	0.56	0.32	0.03	0.02	0.09	0.11	0.34	0.16
33 NORTH DAKOTA	0.19	0.45	0.10	0.02	0.20	0.22	0.07	0.39
34 OHIO	0.11	0.10	0.02	0.01	0.17	0.08	0.08	0.26
35 OKLAHOMA	0.16	2.77	0.08	0.01	0.21	0.14	0.07	0.24
36 OREGON	0.05	0.18	0.06	0.01	0.08	1.00	0.03	0.09
37 PENNSYLVANIA	0.09	0.18	0.02	0.03	0.25	0.07	0.09	0.13
38 RHODE ISLAND	0.06	0.14	0.02	0.13	0.09	0.06	0.03	0.08
39 SOUTH CAROLINA	0.24	0.30	0.03	0.02	0.45	0.10	0.18	0.14
40 SOUTH DAKOTA	0.17	0.43	0.09	0.02	0.18	0.20	0.06	0.31
41 TENNESSEE	05.30	0.00	0.03	0.01	0.56	0.10	0.10	0.16
42 TEXAS	0.12	09.70	0.18	0.01	0.18	0.12	0.06	0.12
43 UTAH	0.06	0.27	09.46	0.01	0.07	0.32	0.03	0.07
44 VERMONT	0.10	0.23	0.03	06.77	0.16	0.10	0.06	0.14
45 VIRGINIA	0.07	0.21	0.02	0.01	08.35	0.08	0.57	0.12
46 WASHINGTON	0.05	0.15	0.06	0.01	0.07	91.81	0.03	0.09
47 WEST VIRGINIA	2.97	0.31	0.03	0.02	0.04	0.11	02.98	0.19
48 WISCONSIN	0.13	0.28	0.04	0.02	0.16	0.13	0.06	07.48
49 WYOMING	0.10	0.34	0.40	0.01	0.11	0.44	0.04	0.17
50 ALASKA	0.07	0.24	0.05	0.01	0.10	1.67	0.04	0.10
51 HAWAII	0.03	0.14	0.03	0.00	0.05	0.55	0.02	0.06
52 TOTAL	1.85	6.62	0.45	0.41	2.03	1.56	0.78	2.43

TABLE H-4
MOTOR-VEHICLE LICENSES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.01	0.01	0.03	0.81	100.00	1006.74	1.19	0.99
2 ARIZONA	0.05	0.02	0.05	0.49	100.00	1144.67	3.02	2.54
3 ARKANSAS	0.03	0.01	0.05	1.43	100.00	2898.14	6.09	5.28
4 CALIFORNIA	0.02	0.05	0.14	0.49	100.00	6616.28	1.51	0.97
5 COLORADO	0.49	0.02	0.05	0.52	100.00	1981.19	4.13	3.56
6 CONNECTICUT	0.01	0.00	0.01	0.53	100.00	1284.81	1.89	1.66
7 DELAWARE	0.01	0.01	0.03	1.08	100.00	1088.17	9.07	8.02
8 DISTRICT OF COLUMBIA	0.01	0.00	0.01	0.22	100.00	451.22	2.26	1.46
9 FLORIDA	0.01	0.00	0.01	0.55	100.00	4135.86	2.99	2.13
10 GEORGIA	0.01	0.01	0.02	0.88	100.00	2406.60	2.28	1.87
11 IDAHO	0.43	0.03	0.09	0.91	100.00	1480.57	8.62	7.32
12 ILLINOIS	0.01	0.01	0.02	0.87	100.00	13795.62	5.32	4.54
13 INDIANA	0.01	0.01	0.03	1.10	100.00	6721.40	5.63	5.02
14 IOWA	0.03	0.01	0.04	1.20	100.00	6244.97	9.07	7.82
15 KANSAS	0.05	0.01	0.05	1.29	100.00	4085.06	7.37	6.24
16 KENTUCKY	0.01	0.01	0.04	1.00	100.00	2031.79	2.60	2.22
17 LOUISIANA	0.02	0.01	0.03	1.43	100.00	1578.13	1.85	1.58
18 MAINE	0.01	0.01	0.03	0.75	100.00	1038.78	4.21	3.41
19 MARYLAND	0.01	0.00	0.02	0.58	100.00	2372.00	2.83	2.35
20 MASSACHUSETTS	0.01	0.00	0.01	0.48	100.00	1572.10	1.19	1.01
21 MICHIGAN	0.01	0.01	0.02	0.80	100.00	8424.82	4.20	3.70
22 MINNESOTA	0.02	0.01	0.04	1.18	100.00	5438.14	6.23	5.38
23 MISSISSIPPI	0.01	0.01	0.03	1.34	100.00	2048.18	3.58	3.07
24 MISSOURI	0.04	0.01	0.04	0.96	100.00	7345.72	6.70	5.76
25 MONTANA	0.36	0.02	0.07	1.20	100.00	1073.35	6.12	5.18
26 NEBRASKA	0.12	0.01	0.05	1.28	100.00	2292.72	6.25	5.38
27 NEVADA	0.10	0.03	0.07	0.31	100.00	679.47	6.99	4.89
28 NEW HAMPSHIRE	0.01	0.01	0.02	0.66	100.00	1146.37	7.12	6.37
29 NEW JERSEY	0.01	0.01	0.02	0.64	100.00	7646.10	4.67	4.16
30 NEW MEXICO	0.05	0.02	0.05	0.51	100.00	1353.79	5.49	4.59
31 NEW YORK	0.01	0.00	0.01	0.66	100.00	11774.50	2.66	2.23
32 NORTH CAROLINA	0.01	0.01	0.03	1.25	100.00	4583.22	3.83	3.22
33 NORTH DAKOTA	0.10	0.02	0.05	2.34	100.00	1920.31	11.91	9.91
34 OHIO	0.01	0.01	0.02	0.85	100.00	9550.61	3.82	3.33
35 OKLAHOMA	0.03	0.01	0.04	1.03	100.00	5993.95	9.82	8.18
36 OREGON	0.02	0.12	0.33	0.62	100.00	2776.65	6.00	4.98
37 PENNSYLVANIA	0.01	0.01	0.02	0.77	100.00	9410.21	3.29	2.90
38 RHODE ISLAND	0.01	0.00	0.01	0.48	100.00	962.57	4.32	3.88
39 SOUTH CAROLINA	0.01	0.01	0.03	0.89	100.00	1030.90	1.65	1.34
40 SOUTH DAKOTA	0.24	0.02	0.05	1.40	100.00	1893.26	10.70	8.87
41 TENNESSEE	0.01	0.01	0.03	0.83	100.00	4684.57	5.00	4.37
42 TEXAS	0.02	0.01	0.02	1.22	100.00	11792.28	4.61	3.62
43 UTAH	0.26	0.02	0.07	0.55	100.00	747.83	3.08	2.57
44 VERMONT	0.01	0.01	0.03	0.83	100.00	991.32	9.79	8.08
45 VIRGINIA	0.01	0.01	0.02	1.19	100.00	3971.94	3.71	3.13
46 WASHINGTON	0.02	0.12	0.31	0.71	100.00	2046.54	2.76	2.21
47 WEST VIRGINIA	0.01	0.01	0.03	1.39	100.00	2369.21	5.23	4.51
48 WISCONSIN	0.01	0.01	0.03	1.25	100.00	5242.54	5.16	4.46
49 WYOMING	81.51	0.02	0.06	0.71	100.00	1429.58	16.87	14.87
50 ALASKA	0.02	85.38	0.55	0.96	100.00	350.63	5.70	4.01
51 HAWAII	0.01	0.09	94.11	0.23	100.00	271.08	1.59	0.99
52 TOTAL	0.41	0.14	0.31	0.87	100.00	185176.53	3.93	3.30

TABLE H-4
MOTOR-VEHICLE LICENSES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL X EXPORTED	60 X EXPORTED VIA TRADE	61 X EXPORTED VIA FG-FD	62 X EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.16	0.04	12.25	10.17	1.65	0.43	2531.10	3.00
2 ARIZONA	0.37	0.10	10.70	9.02	1.32	0.37	1730.31	4.57
3 ARKANSAS	0.66	0.16	19.53	16.91	2.10	0.51	1851.21	3.89
4 CALIFORNIA	0.35	0.19	4.84	3.12	1.12	0.60	12702.74	2.90
5 COLORADO	0.45	0.11	10.81	9.33	1.19	0.30	2946.01	6.14
6 CONNECTICUT	0.19	0.04	10.50	9.26	1.00	0.24	2677.07	3.94
7 DELAWARE	0.88	0.17	25.15	22.24	2.44	0.47	639.42	5.33
8 DISTRICT OF COLUMBIA	0.52	0.20	6.50	4.19	1.50	0.80	960.91	4.82
9 FLORIDA	0.40	0.46	7.12	5.08	0.94	1.10	3759.36	2.72
10 GEORGIA	0.32	0.09	12.92	10.61	1.03	0.49	2631.11	2.50
11 IDAHO	0.99	0.32	13.99	11.07	1.60	0.52	820.33	4.78
12 ILLINOIS	0.54	0.24	10.31	8.81	1.04	0.46	10847.18	4.18
13 INDIANA	0.49	0.11	17.72	15.02	1.54	0.35	5623.69	4.71
14 IOWA	0.95	0.30	14.19	12.24	1.49	0.46	2728.33	3.96
15 KANSAS	0.91	0.22	17.69	14.97	2.19	0.53	2625.70	4.74
16 KENTUCKY	0.30	0.08	14.53	12.40	1.68	0.45	2470.57	3.16
17 LOUISIANA	0.22	0.05	13.05	11.15	1.52	0.38	3217.72	3.77
18 MAINE	0.58	0.22	11.31	9.16	1.56	0.59	622.34	2.52
19 MARYLAND	0.38	0.10	8.60	7.14	1.15	0.31	3567.42	4.26
20 MASSACHUSETTS	0.14	0.04	8.14	6.92	0.96	0.26	4603.91	3.48
21 MICHIGAN	0.40	0.09	11.64	10.26	1.12	0.26	8624.56	4.30
22 MINNESOTA	0.65	0.20	12.63	10.91	1.32	0.40	3800.09	4.35
23 MISSISSIPPI	0.41	0.11	17.72	15.18	2.03	0.52	1404.01	2.46
24 MISSOURI	0.75	0.19	16.01	13.77	1.79	0.45	5232.77	4.77
25 MONTANA	0.72	0.23	13.55	11.47	1.50	0.50	854.72	4.88
26 NEBRASKA	0.68	0.19	18.28	15.74	2.00	0.55	1692.59	4.61
27 NEVADA	0.87	1.23	9.56	6.69	1.19	1.69	596.17	6.13
28 NEW HAMPSHIRE	0.62	0.13	17.21	15.40	1.50	0.32	546.33	3.39
29 NEW JERSEY	0.41	0.10	11.04	9.05	0.96	0.23	7002.69	4.32
30 NEW MEXICO	0.71	0.19	12.17	10.17	1.50	0.41	1078.06	4.37
31 NEW YORK	0.29	0.14	8.39	7.03	0.91	0.45	13971.57	3.16
32 NORTH CAROLINA	0.47	0.13	13.99	11.76	1.73	0.49	3070.92	2.57
33 NORTH DAKOTA	1.54	0.45	19.26	16.04	2.50	0.73	568.65	3.53
34 OHIO	0.39	0.10	9.70	8.46	1.00	0.24	10764.59	4.31
35 OKLAHOMA	1.32	0.32	15.74	13.12	2.12	0.51	2570.78	4.21
36 OREGON	0.76	0.26	8.87	7.36	1.13	0.30	1837.36	3.97
37 PENNSYLVANIA	0.31	0.09	11.33	9.96	1.06	0.30	9604.19	3.36
38 RHODE ISLAND	0.36	0.08	12.02	10.81	0.99	0.21	745.01	3.34
39 SOUTH CAROLINA	0.23	0.07	11.32	9.24	1.61	0.47	1636.57	2.61
40 SOUTH DAKOTA	1.44	0.39	17.70	14.74	2.40	0.64	781.59	4.42
41 TENNESSEE	0.51	0.12	14.70	12.05	1.51	0.34	3506.69	3.74
42 TEXAS	0.78	0.22	10.22	8.02	1.72	0.48	6315.23	2.47
43 UTAH	0.41	0.11	10.54	8.77	1.40	0.37	1115.79	4.60
44 VERMONT	1.29	0.42	13.23	10.92	1.74	0.57	377.20	3.73
45 VIRGINIA	0.47	0.12	11.65	9.02	1.47	0.36	3651.00	3.41
46 WASHINGTON	0.42	0.13	8.19	6.56	1.25	0.38	3017.15	4.00
47 WEST VIRGINIA	0.58	0.13	17.02	14.70	1.90	0.42	1476.83	3.26
48 WISCONSIN	0.52	0.10	12.52	10.03	1.26	0.43	3800.63	3.74
49 WYOMING	1.62	0.38	18.49	16.30	1.78	0.41	472.00	5.57
50 ALASKA	1.49	0.20	14.62	10.20	3.03	0.52	263.03	4.29
51 HAWAII	0.31	0.29	5.09	3.69	1.14	1.06	752.23	4.40
52 TOTAL	0.47	0.16	11.15	9.38	1.32	0.45	170768.32	3.62

TABLE H-4
MOTOR-VEHICLE LICENSES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM OF	68 X IMPORTED TAX PAID	69 X IMPORTED VIA TRADE	70 X IMPORTED VIA FG-FD	71 X IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	2.62	0.26	0.12	25.97	22.72	2.22	1.04	-1.81
2 ARIZONA	3.90	0.39	0.28	15.34	13.09	1.30	0.95	-1.55
3 ARKANSAS	3.55	0.22	0.12	13.42	12.23	0.77	0.42	2.20
4 CALIFORNIA	2.20	0.60	0.10	8.90	6.76	1.03	0.32	-1.39
5 COLORADO	5.47	0.45	0.22	15.27	13.61	1.13	0.54	-2.01
6 CONNECTICUT	3.10	0.70	0.14	19.78	15.56	3.53	0.69	-2.05
7 DELAWARE	4.42	0.74	0.17	16.49	13.68	2.29	0.52	3.74
8 DISTRICT OF COLUMBIA	4.01	0.68	0.13	12.89	10.73	1.02	0.35	-2.55
9 FLORIDA	2.24	0.36	0.12	6.51	5.36	0.86	0.29	0.27
10 GEORGIA	2.07	0.30	0.13	13.96	11.57	1.68	0.71	-0.21
11 IDAHO	4.00	0.31	0.46	8.27	6.92	0.55	0.00	3.84
12 ILLINOIS	3.43	0.60	0.15	8.29	6.80	1.19	0.29	1.14
13 INDIANA	4.06	0.46	0.19	15.27	13.17	1.48	0.62	0.92
14 IOWA	3.43	0.36	0.18	6.74	5.83	0.61	0.30	5.11
15 KANSAS	4.13	0.40	0.21	12.14	10.57	1.02	0.54	2.63
16 KENTUCKY	2.76	0.28	0.12	17.12	14.96	1.49	0.67	-0.56
17 LOUISIANA	3.34	0.30	0.13	23.43	20.78	1.87	0.78	-1.92
18 MAINE	2.09	0.31	0.12	7.10	5.89	0.87	0.34	1.69
19 MARYLAND	3.51	0.59	0.16	12.40	10.23	1.70	0.47	-1.43
20 MASSACHUSETTS	2.81	0.55	0.12	20.60	16.67	3.24	0.69	-2.29
21 MICHIGAN	3.58	0.53	0.18	11.80	9.91	1.46	0.51	-0.10
22 MINNESOTA	3.77	0.40	0.19	9.10	7.94	0.84	0.39	1.00
23 MISSISSIPPI	2.17	0.17	0.12	12.07	11.35	0.91	0.61	1.13
24 MISSOURI	4.10	0.45	0.22	11.96	10.27	1.13	0.55	1.93
25 MONTANA	4.36	0.34	0.18	11.10	9.92	0.77	0.41	1.25
26 NEBRASKA	4.05	0.39	0.17	14.18	12.46	1.19	0.53	1.64
27 NEVADA	4.86	0.70	0.57	8.49	6.73	0.97	0.79	0.06
28 NEW HAMPSHIRE	2.80	0.44	0.15	9.02	7.45	1.18	0.39	3.73
29 NEW JERSEY	3.45	0.61	0.27	10.31	8.22	1.45	0.64	0.34
30 NEW MEXICO	3.82	0.32	0.23	9.94	8.68	0.73	0.53	1.12
31 NEW YORK	2.44	0.63	0.09	9.81	7.58	1.96	0.27	-0.50
32 NORTH CAROLINA	2.18	0.27	0.12	9.02	8.33	1.03	0.46	1.26
33 NORTH DAKOTA	3.09	0.27	0.17	6.60	5.78	0.50	0.32	0.38
34 OHIO	3.63	0.50	0.10	10.00	9.10	1.25	0.45	-0.49
35 OKLAHOMA	3.67	0.33	0.22	7.42	6.46	0.58	0.38	5.61
36 OREGON	3.02	0.46	0.48	6.05	4.61	0.71	0.73	2.03
37 PENNSYLVANIA	2.77	0.48	0.12	11.53	9.50	1.63	0.40	-0.07
38 RHODE ISLAND	2.73	0.47	0.13	9.56	7.82	1.36	0.38	0.98
39 SOUTH CAROLINA	2.26	0.23	0.12	16.85	14.60	1.46	0.00	-0.97
40 SOUTH DAKOTA	3.99	0.26	0.17	8.20	7.41	0.48	0.31	6.28
41 TENNESSEE	3.33	0.30	0.12	11.43	10.15	0.90	0.37	1.26
42 TEXAS	1.96	0.38	0.13	5.75	4.57	0.88	0.30	2.14
43 UTAH	4.02	0.37	0.21	14.95	13.09	1.19	0.67	-1.52
44 VERMONT	3.27	0.32	0.14	5.49	4.82	0.47	0.20	6.06
45 VIRGINIA	2.89	0.37	0.15	10.81	9.17	1.18	0.47	0.30
46 WASHINGTON	3.09	0.51	0.48	11.62	8.81	1.46	1.36	-1.31
47 WEST VIRGINIA	2.82	0.31	0.14	11.33	9.80	1.06	0.47	1.97
48 WISCONSIN	3.13	0.43	0.18	9.40	7.86	1.08	0.46	1.42
49 WYOMING	4.93	0.45	0.19	6.97	6.17	0.57	0.23	11.30
50 ALASKA	3.22	0.51	0.56	11.41	8.56	1.36	1.50	1.41
51 HAWAII	3.42	0.47	0.51	14.81	11.52	1.59	1.70	-2.81
52 TOTAL	3.00	0.47	0.16	10.37	8.58	1.33	0.45	0.31

TABLE H-4
MOTOR-VEHICLE LICENSES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	36.28	84.89
2 ARIZONA	38.74	73.91
3 ARKANSAS	100.81	64.95
4 CALIFORNIA	192.84	552.49
5 COLORADO	71.89	106.77
6 CONNECTICUT	42.70	91.95
7 DELAWARE	37.73	24.94
8 DISTRICT OF COLUMBIA	10.80	53.80
9 FLORIDA	121.95	153.39
10 GEORGIA	85.62	103.55
11 IDAHO	56.33	34.81
12 ILLINOIS	492.61	338.87
13 INDIANA	235.94	185.72
14 IOWA	238.89	135.79
15 KANSAS	140.07	107.01
16 KENTUCKY	72.49	98.21
17 LOUISIANA	54.62	134.66
18 MAINE	40.55	24.90
19 MARYLAND	83.74	130.50
20 MASSACHUSETTS	53.45	168.67
21 MICHIGAN	291.92	341.93
22 MINNESOTA	202.47	176.39
23 MISSISSIPPI	69.33	66.42
24 MISSOURI	268.90	132.72
25 MONTANA	39.51	42.31
26 NEBRASKA	84.36	86.28
27 NEVADA	20.54	25.41
28 NEW HAMPSHIRE	38.36	19.90
29 NEW JERSEY	263.29	196.88
30 NEW MEXICO	46.94	42.62
31 NEW YORK	364.78	615.45
32 NORTH CAROLINA	165.44	109.45
33 NORTH DAKOTA	73.22	40.15
34 OHIO	346.85	342.59
35 OKLAHOMA	209.52	85.31
36 OREGON	105.60	72.05
37 PENNSYLVANIA	326.12	277.58
38 RHODE ISLAND	32.47	22.34
39 SOUTH CAROLINA	39.20	51.08
40 SOUTH DAKOTA	73.35	52.51
41 TENNESSEE	163.83	133.01
42 TEXAS	412.14	222.82
43 UTAH	26.76	43.65
44 VERMONT	37.94	21.18
45 VIRGINIA	129.04	128.13
46 WASHINGTON	73.47	126.08
47 WEST VIRGINIA	82.50	47.81
48 WISCONSIN	199.44	169.82
49 WYOMING	56.14	25.34
50 ALASKA	10.43	29.17
51 HAWAII	8.74	44.88
52 TOTAL	6461.87	6461.87

TABLE H-5
PROPERTY TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	52.47	0.28	0.36	3.47	0.38	0.59	0.14	0.25
2 ARIZONA	0.44	43.04	0.32	10.35	2.30	0.65	0.12	0.21
3 ARKANSAS	0.69	0.38	44.53	4.01	0.54	0.52	0.12	0.21
4 CALIFORNIA	0.25	0.68	0.14	70.04	0.56	0.44	0.08	0.14
5 COLORADO	0.40	1.39	0.37	10.99	43.34	0.52	0.09	0.17
6 CONNECTICUT	0.31	0.17	0.14	2.76	0.27	52.31	0.11	0.20
7 DELAWARE	0.66	0.19	0.19	2.94	0.27	0.70	44.65	0.73
8 DISTRICT OF COLUMBIA	0.70	0.17	0.21	2.61	0.26	0.58	0.55	47.28
9 FLORIDA	0.97	0.16	0.20	2.45	0.24	0.55	0.14	0.26
10 GEORGIA	1.50	0.23	0.26	3.48	0.32	0.64	0.19	0.32
11 IDAHO	0.49	1.32	0.36	10.81	1.62	0.65	0.11	0.21
12 ILLINOIS	0.62	0.28	0.32	3.98	0.45	0.67	0.15	0.25
13 INDIANA	0.62	0.27	0.30	3.88	0.43	0.66	0.15	0.25
14 IOWA	0.79	0.48	0.54	5.63	0.95	0.82	0.16	0.30
15 KANSAS	0.72	0.53	1.33	5.41	2.43	0.64	0.13	0.25
16 KENTUCKY	1.26	0.29	0.71	3.58	0.39	0.58	0.15	0.28
17 LOUISIANA	1.25	0.41	1.44	3.60	0.82	0.65	0.15	0.25
18 MAINE	0.20	0.15	0.12	2.23	0.22	1.95	0.10	0.20
19 MARYLAND	0.61	0.23	0.23	3.46	0.33	0.69	1.49	0.64
20 MASSACHUSETTS	0.20	0.16	0.13	2.45	0.25	6.77	0.10	0.17
21 MICHIGAN	0.52	0.25	0.24	4.00	0.37	0.70	0.19	0.27
22 MINNESOTA	0.68	0.43	0.38	4.40	0.73	0.65	0.14	0.25
23 MISSISSIPPI	2.32	0.28	0.65	3.25	0.42	0.55	0.12	0.21
24 MISSOURI	0.67	0.40	1.13	4.31	0.71	0.55	0.12	0.21
25 MONTANA	0.51	1.05	0.44	8.40	1.60	0.62	0.12	0.21
26 NEBRASKA	0.73	0.56	0.54	5.96	2.65	0.79	0.14	0.25
27 NEVADA	0.39	1.00	0.28	10.33	1.07	0.53	0.10	0.17
28 NEW HAMPSHIRE	0.26	0.15	0.12	2.26	0.24	6.42	0.09	0.16
29 NEW JERSEY	0.36	0.18	0.16	2.94	0.27	0.86	0.18	0.30
30 NEW MEXICO	0.72	1.98	0.43	12.98	2.13	0.60	0.11	0.20
31 NEW YORK	0.54	0.22	0.20	3.04	0.31	1.24	0.18	0.34
32 NORTH CAROLINA	0.62	0.22	0.25	3.45	0.34	0.68	0.18	0.32
33 NORTH DAKOTA	0.74	0.47	0.48	5.37	0.91	0.76	0.15	0.28
34 OHIO	0.55	0.24	0.25	3.62	0.35	0.64	0.18	0.28
35 OKLAHOMA	0.61	0.49	1.59	4.26	1.18	0.57	0.13	0.23
36 OREGON	0.33	0.56	0.19	13.39	0.69	0.53	0.10	0.18
37 PENNSYLVANIA	0.34	0.17	0.15	2.74	0.26	0.75	0.16	0.29
38 RHODE ISLAND	0.30	0.16	0.14	2.63	0.26	5.98	0.10	0.17
39 SOUTH CAROLINA	0.98	0.27	0.37	4.32	0.39	0.91	0.21	0.42
40 SOUTH DAKOTA	0.78	0.52	0.56	5.52	1.51	0.73	0.14	0.26
41 TENNESSEE	3.70	0.27	0.91	3.43	0.39	0.60	0.16	0.32
42 TEXAS	0.85	1.00	0.86	5.07	1.53	0.80	0.16	0.25
43 UTAH	0.41	2.53	0.33	11.50	2.08	0.68	0.12	0.21
44 VERMONT	0.32	0.17	0.15	2.62	0.25	2.77	0.12	0.20
45 VIRGINIA	0.58	0.18	0.19	2.83	0.27	0.58	0.36	0.89
46 WASHINGTON	0.28	0.45	0.17	11.10	0.58	0.47	0.09	0.15
47 WEST VIRGINIA	0.62	0.23	0.24	3.59	0.32	0.65	0.23	0.45
48 WISCONSIN	0.62	0.28	0.28	3.61	0.45	0.64	0.13	0.23
49 WYOMING	0.68	0.98	0.54	11.76	3.45	0.73	0.14	0.25
50 ALASKA	0.20	0.25	0.10	15.10	0.31	0.42	0.08	0.12
51 HAWAII	0.21	0.37	0.12	13.72	0.35	0.39	0.07	0.12
52 TOTAL	0.81	0.75	0.49	13.10	1.08	2.05	0.22	0.43

TABLE H-5
PROPERTY TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	3.03	2.13	0.10	2.21	0.87	0.53	0.47	0.94
2 ARIZONA	0.92	0.56	0.46	2.21	0.87	0.57	1.08	0.39
3 ARKANSAS	1.20	0.79	0.15	2.40	0.94	0.59	1.68	0.93
4 CALIFORNIA	0.59	0.36	0.31	1.61	0.62	0.30	0.29	0.24
5 COLORADO	0.75	0.44	0.51	2.14	0.82	0.75	3.27	0.37
6 CONNECTICUT	0.83	0.48	0.07	1.82	0.70	0.34	0.30	0.31
7 DELAWARE	1.89	1.03	0.08	1.96	0.74	0.40	0.35	0.54
8 DISTRICT OF COLUMBIA	1.70	1.17	0.07	1.96	0.75	0.48	0.39	0.63
9 FLORIDA	65.03	1.57	0.07	1.84	0.72	0.42	0.31	0.48
10 GEORGIA	3.83	51.38	0.09	2.16	0.85	0.51	0.43	1.04
11 IDAHO	1.02	0.57	31.77	2.43	0.99	0.69	0.70	0.46
12 ILLINOIS	1.22	0.74	0.12	46.80	4.21	0.88	0.52	0.88
13 INDIANA	1.20	0.75	0.12	11.82	39.10	0.84	0.50	0.95
14 IOWA	1.39	0.83	0.21	5.27	2.09	29.85	1.21	0.75
15 KANSAS	1.16	0.68	0.22	3.28	1.30	1.44	35.08	0.63
16 KENTUCKY	1.40	0.95	0.13	3.21	1.30	0.61	0.49	48.87
17 LOUISIANA	2.06	0.94	0.16	2.89	1.11	0.68	0.63	0.70
18 MAINE	0.67	0.43	0.07	1.69	0.64	0.28	0.24	0.28
19 MARYLAND	1.57	0.90	0.10	2.15	0.85	0.49	0.40	0.53
20 MASSACHUSETTS	0.75	0.42	0.07	1.63	0.62	0.32	0.28	0.28
21 MICHIGAN	1.05	0.73	0.11	5.07	2.07	0.55	0.45	0.70
22 MINNESOTA	1.17	0.68	0.18	3.57	1.38	3.80	0.76	0.61
23 MISSISSIPPI	1.44	0.86	0.10	2.10	0.83	0.55	0.47	0.99
24 MISSOURI	1.05	0.66	0.17	4.00	1.59	1.38	1.29	1.01
25 MONTANA	1.02	0.60	1.30	2.86	1.16	0.95	0.80	0.48
26 NEBRASKA	1.32	0.72	0.23	3.49	1.38	1.89	3.19	0.66
27 NEVADA	0.77	0.47	1.70	2.00	0.80	0.56	0.58	0.36
28 NEW HAMPSHIRE	0.67	0.39	0.06	1.53	0.58	0.28	0.25	0.26
29 NEW JERSEY	0.97	0.56	0.07	2.11	0.82	0.34	0.29	0.35
30 NEW MEXICO	1.52	0.63	0.41	2.46	0.98	0.71	1.52	0.48
31 NEW YORK	1.08	0.66	0.09	2.27	0.88	0.44	0.38	0.52
32 NORTH CAROLINA	1.77	1.64	0.09	2.11	0.83	0.47	0.42	0.75
33 NORTH DAKOTA	1.41	0.82	0.22	3.87	1.56	2.05	1.14	0.70
34 OHIO	1.09	0.70	0.11	5.49	2.26	0.52	0.41	0.76
35 OKLAHOMA	1.20	0.70	0.18	2.82	1.12	0.93	2.38	0.53
36 OREGON	0.73	0.42	0.69	1.96	0.76	0.40	0.42	0.30
37 PENNSYLVANIA	0.88	0.52	0.07	2.03	0.80	0.31	0.27	0.33
38 RHODE ISLAND	0.77	0.47	0.07	1.74	0.67	0.32	0.28	0.31
39 SOUTH CAROLINA	2.25	2.60	0.12	2.65	1.06	0.59	0.48	0.82
40 SOUTH DAKOTA	1.30	0.73	0.23	3.87	1.53	2.66	1.60	0.67
41 TENNESSEE	1.77	1.66	0.10	2.45	0.98	0.57	0.50	2.64
42 TEXAS	1.70	0.90	0.17	2.79	1.10	0.68	0.84	0.61
43 UTAH	0.88	0.52	2.06	2.25	0.89	0.56	0.64	0.39
44 VERMONT	0.82	0.50	0.07	1.72	0.66	0.33	0.27	0.30
45 VIRGINIA	1.55	1.10	0.09	1.83	0.71	0.44	0.36	0.73
46 WASHINGTON	0.64	0.38	0.52	1.75	0.68	0.41	0.37	0.27
47 WEST VIRGINIA	1.44	1.36	0.10	2.47	1.00	0.50	0.40	0.75
48 WISCONSIN	1.32	0.74	0.14	5.05	1.97	0.94	0.49	0.61
49 WYOMING	1.23	0.74	2.60	4.16	1.70	1.68	1.37	0.65
50 ALASKA	0.47	0.29	0.18	1.38	0.50	0.26	0.23	0.20
51 HAWAII	0.47	0.29	0.25	1.42	0.55	0.28	0.25	0.20
52 TOTAL	2.58	1.22	0.29	6.02	2.36	1.20	1.07	0.90

TABLE H-5
PROPERTY TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	1.10	0.14	0.87	1.01	1.64	0.72	2.63	0.98
2 ARIZONA	0.68	0.14	0.75	1.10	1.56	0.74	0.23	1.04
3 ARKANSAS	3.42	0.12	0.78	0.90	1.64	0.77	0.61	3.11
4 CALIFORNIA	0.33	0.09	0.49	0.72	1.18	0.42	0.13	0.57
5 COLORADO	0.71	0.12	0.58	0.89	1.34	0.86	0.23	1.24
6 CONNECTICUT	0.31	0.73	0.69	11.28	1.35	0.50	0.15	0.72
7 DELAWARE	0.43	0.17	10.98	1.18	1.48	0.58	0.28	0.75
8 DISTRICT OF COLUMBIA	0.48	0.13	3.63	0.98	1.52	0.69	0.32	0.81
9 FLORIDA	0.76	0.13	0.91	0.95	1.40	0.60	0.27	0.68
10 GEORGIA	0.60	0.15	1.17	1.12	1.64	0.70	0.42	0.89
11 IDAHO	0.73	0.16	0.71	1.13	1.75	0.86	0.27	1.08
12 ILLINOIS	0.61	0.16	0.94	1.18	3.60	0.99	0.35	1.45
13 INDIANA	0.58	0.16	0.94	1.14	4.08	0.98	0.33	1.44
14 IOWA	0.89	0.22	1.05	1.48	2.55	2.75	0.50	3.99
15 KANSAS	1.00	0.17	0.87	1.12	2.04	1.55	0.52	3.87
16 KENTUCKY	0.93	0.14	0.90	1.01	2.22	0.80	0.71	1.72
17 LOUISIANA	40.61	0.14	0.95	1.16	1.95	0.87	1.90	1.29
18 MAINE	0.28	63.24	0.67	3.69	1.19	0.42	0.13	0.55
19 MARYLAND	0.47	0.17	54.13	1.20	1.60	0.67	0.29	0.85
20 MASSACHUSETTS	0.28	0.82	0.62	50.86	1.20	0.46	0.14	0.64
21 MICHIGAN	0.48	0.15	1.09	1.20	44.89	0.92	0.27	1.06
22 MINNESOTA	0.73	0.16	0.84	1.14	2.43	41.59	0.40	2.70
23 MISSISSIPPI	2.58	0.13	0.79	0.95	1.51	0.71	46.71	1.18
24 MISSOURI	0.90	0.13	0.74	0.95	1.88	1.43	0.46	47.71
25 MONTANA	0.77	0.15	0.73	1.00	1.80	1.30	0.31	1.28
26 NEBRASKA	0.95	0.20	0.91	1.33	2.13	1.79	0.52	2.68
27 NEVADA	0.59	0.12	0.59	0.90	1.40	0.71	0.21	0.95
28 NEW HAMPSHIRE	0.27	0.76	0.59	11.86	1.12	0.42	0.13	0.58
29 NEW JERSEY	0.35	0.21	1.14	1.48	1.91	0.51	0.17	0.64
30 NEW MEXICO	0.83	0.14	0.70	1.04	1.59	0.86	0.30	1.43
31 NEW YORK	0.45	0.22	1.19	2.21	1.72	0.64	0.25	0.82
32 NORTH CAROLINA	0.49	0.17	1.17	1.19	1.67	0.67	0.30	0.85
33 NORTH DAKOTA	0.79	0.20	0.97	1.37	2.51	4.20	0.44	2.27
34 OHIO	0.52	0.15	1.14	1.13	9.31	0.85	0.28	0.94
35 OKLAHOMA	1.79	0.13	0.82	0.98	1.84	1.16	0.39	2.59
36 OREGON	0.40	0.12	0.61	0.90	1.40	0.51	0.16	0.70
37 PENNSYLVANIA	0.33	0.18	1.10	1.33	1.86	0.45	0.16	0.59
38 RHODE ISLAND	0.29	0.71	0.64	10.92	1.29	0.47	0.15	0.66
39 SOUTH CAROLINA	0.63	0.22	1.39	1.64	1.91	0.78	0.53	1.14
40 SOUTH DAKOTA	0.88	0.19	0.92	1.28	2.32	3.22	0.56	2.69
41 TENNESSEE	1.61	0.15	1.03	1.06	1.82	0.79	0.14	1.80
42 TEXAS	1.94	0.19	1.09	1.42	1.84	0.85	0.47	1.42
43 UTAH	0.70	0.15	0.72	1.12	1.55	0.75	0.22	1.09
44 VERMONT	0.32	2.53	0.79	5.10	1.29	0.46	0.16	0.59
45 VIRGINIA	0.43	0.14	2.40	1.02	1.41	0.62	0.27	0.77
46 WASHINGTON	0.36	0.10	0.54	0.80	1.25	0.49	0.14	0.67
47 WEST VIRGINIA	0.50	0.16	1.49	1.14	1.97	0.69	0.30	0.89
48 WISCONSIN	0.57	0.16	0.83	1.10	2.82	4.19	0.34	1.15
49 WYOMING	0.94	0.18	0.90	1.27	2.38	1.69	0.38	1.89
50 ALASKA	0.24	0.07	0.45	0.66	0.95	0.33	0.10	0.48
51 HAWAII	0.26	0.08	0.45	0.62	1.02	0.38	0.11	0.51
52 TOTAL	0.92	0.56	1.78	4.18	4.41	1.89	0.54	1.97

TABLE H-5
PROPERTY TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.10	0.29	0.11	0.11	1.38	0.15	3.63	0.93
2 ARIZONA	0.43	0.40	1.18	0.12	1.42	1.79	3.71	0.59
3 ARKANSAS	0.15	0.34	0.14	0.10	1.29	0.23	3.36	0.88
4 CALIFORNIA	0.21	0.19	0.35	0.08	1.04	0.24	2.83	0.37
5 COLORADO	1.14	2.56	0.43	0.09	1.12	0.94	2.94	0.46
6 CONNECTICUT	0.07	0.18	0.07	1.27	1.77	0.10	5.82	0.48
7 DELAWARE	0.08	0.21	0.08	0.13	2.17	0.11	5.16	1.42
8 DISTRICT OF COLUMBIA	0.08	0.25	0.07	0.11	1.84	0.10	5.68	2.55
9 FLORIDA	0.07	0.20	0.07	0.10	1.49	0.09	3.95	1.08
10 GEORGIA	0.09	0.27	0.09	0.12	1.70	0.13	4.51	1.84
11 IDAHO	3.50	0.54	0.97	0.13	1.51	0.63	3.95	0.60
12 ILLINOIS	0.13	0.34	0.12	0.13	1.70	0.18	4.41	0.79
13 INDIANA	0.13	0.32	0.11	0.12	1.68	0.16	4.27	0.75
14 IOWA	0.24	1.40	0.19	0.17	1.83	0.33	4.74	0.91
15 KANSAS	0.24	1.37	0.18	0.12	1.48	0.53	3.75	0.73
16 KENTUCKY	0.11	0.30	0.11	0.12	1.40	0.18	3.71	1.90
17 LOUISIANA	0.17	0.34	0.14	0.14	1.61	0.27	3.82	0.90
18 MAINE	0.06	0.15	0.06	0.43	1.80	0.08	4.88	0.46
19 MARYLAND	0.10	0.27	0.10	0.14	2.04	0.13	5.00	1.27
20 MASSACHUSETTS	0.07	0.16	0.07	1.42	1.67	0.09	5.78	0.44
21 MICHIGAN	0.12	0.25	0.11	0.13	1.86	0.14	4.54	0.86
22 MINNESOTA	0.23	0.69	0.16	0.12	1.52	0.31	3.92	0.70
23 MISSISSIPPI	0.10	0.30	0.09	0.10	1.28	0.17	3.30	0.92
24 MISSOURI	0.18	0.74	0.15	0.10	1.29	0.27	3.30	0.66
25 MONTANA	36.01	0.70	0.51	0.12	1.45	0.56	3.72	0.62
26 NEBRASKA	0.26	33.15	0.21	0.15	1.66	0.51	4.35	0.81
27 NEVADA	0.47	0.45	50.04	0.10	1.21	0.43	3.16	0.50
28 NEW HAMPSHIRE	0.06	0.15	0.06	50.03	1.60	0.09	5.63	0.42
29 NEW JERSEY	0.08	0.19	0.08	0.16	51.79	0.10	9.51	0.67
30 NEW MEXICO	0.54	0.53	0.40	0.11	1.36	30.10	3.60	0.66
31 NEW YORK	0.09	0.22	0.09	0.25	4.97	0.12	54.41	0.78
32 NORTH CAROLINA	0.10	0.26	0.09	0.13	1.86	0.12	4.81	51.17
33 NORTH DAKOTA	0.49	1.08	0.18	0.15	1.78	0.30	4.53	0.89
34 OHIO	0.11	0.24	0.10	0.12	1.88	0.14	4.65	0.92
35 OKLAHOMA	0.20	0.61	0.17	0.11	1.34	0.47	3.50	0.77
36 OREGON	0.30	0.28	0.36	0.11	1.20	0.27	3.18	0.43
37 PENNSYLVANIA	0.07	0.16	0.07	0.14	5.79	0.10	8.45	0.62
38 RHODE ISLAND	0.08	0.17	0.07	1.24	1.70	0.09	5.89	0.49
39 SOUTH CAROLINA	0.12	0.28	0.11	0.19	2.27	0.16	5.81	2.60
40 SOUTH DAKOTA	0.56	3.85	0.19	0.14	1.61	0.44	4.14	0.79
41 TENNESSEE	0.11	0.31	0.10	0.12	1.50	0.16	3.81	2.63
42 TEXAS	0.18	0.42	0.16	0.14	1.88	0.79	4.50	1.05
43 UTAH	0.50	0.44	1.21	0.12	1.62	1.03	3.80	0.56
44 VERMONT	0.07	0.17	0.07	0.60	2.18	0.10	6.92	0.59
45 VIRGINIA	0.08	0.24	0.09	0.11	1.64	0.10	4.40	2.47
46 WASHINGTON	0.28	0.26	0.25	0.09	1.11	0.23	2.96	0.40
47 WEST VIRGINIA	0.10	0.26	0.09	0.13	1.87	0.13	4.54	1.34
48 WISCONSIN	0.16	0.35	0.11	0.12	1.53	0.17	4.02	0.74
49 WYOMING	2.15	2.60	0.45	0.14	1.68	0.56	4.36	0.77
50 ALASKA	0.13	0.16	0.14	0.07	0.88	0.11	2.41	0.29
51 HAWAII	0.15	0.15	0.21	0.07	0.85	0.18	2.29	0.30
52 TOTAL	0.35	0.69	0.25	0.44	4.75	0.33	10.96	1.32

TABLE H-5
PROPERTY TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.10	2.00	0.49	0.32	2.01	0.15	0.55	0.11
2 ARIZONA	0.12	1.94	0.57	0.87	2.02	0.16	0.28	0.14
3 ARKANSAS	0.11	2.00	2.06	0.37	1.87	0.13	0.50	0.14
4 CALIFORNIA	0.07	1.47	0.28	1.46	1.49	0.11	0.17	0.07
5 COLORADO	0.15	1.66	0.88	0.83	1.60	0.13	0.22	0.25
6 CONNECTICUT	0.06	1.68	0.26	0.25	2.53	1.70	0.25	0.07
7 DELAWARE	0.09	1.86	0.31	0.26	3.34	0.18	0.59	0.08
8 DISTRICT OF COLUMBIA	0.10	1.91	0.30	0.23	2.97	0.15	0.84	0.09
9 FLORIDA	0.08	1.74	0.26	0.21	2.10	0.14	0.46	0.07
10 GEORGIA	0.10	2.10	0.37	0.31	2.51	0.17	1.07	0.10
11 IDAHO	0.21	2.21	0.63	2.84	2.21	0.17	0.29	0.23
12 ILLINOIS	0.12	4.52	0.48	0.39	2.47	0.17	0.37	0.14
13 INDIANA	0.12	5.14	0.46	0.38	2.45	0.17	0.35	0.14
14 IOWA	0.28	3.22	0.86	0.57	2.65	0.22	0.46	0.61
15 KANSAS	0.22	2.60	2.42	0.60	2.12	0.16	0.36	0.45
16 KENTUCKY	0.12	2.85	0.51	0.33	2.07	0.15	0.46	0.13
17 LOUISIANA	0.13	2.56	1.47	0.32	2.31	0.17	0.51	0.13
18 MAINE	0.05	1.57	0.22	0.21	2.62	0.56	0.22	0.06
19 MARYLAND	0.11	1.98	0.37	0.32	3.19	0.18	0.47	0.10
20 MASSACHUSETTS	0.06	1.50	0.23	0.22	2.38	1.88	0.24	0.06
21 MICHIGAN	0.11	10.22	0.39	0.38	2.71	0.17	0.33	0.11
22 MINNESOTA	0.57	3.04	0.64	0.43	2.17	0.17	0.34	0.57
23 MISSISSIPPI	0.11	1.90	0.55	0.30	1.87	0.14	0.53	0.12
24 MISSOURI	0.20	2.38	1.76	0.42	1.90	0.14	0.33	0.27
25 MONTANA	0.99	2.26	0.70	1.98	2.11	0.16	0.30	0.72
26 NEBRASKA	0.25	2.69	1.06	0.57	2.39	0.20	0.39	0.82
27 NEVADA	0.15	1.72	0.51	1.70	1.71	0.13	0.23	0.17
28 NEW HAMPSHIRE	0.05	1.40	0.22	0.20	2.29	1.80	0.23	0.06
29 NEW JERSEY	0.06	2.42	0.28	0.26	9.31	0.22	0.30	0.07
30 NEW MEXICO	0.14	1.98	0.95	1.24	1.95	0.16	0.33	0.19
31 NEW YORK	0.08	2.21	0.37	0.27	6.85	0.33	0.33	0.09
32 NORTH CAROLINA	0.09	2.12	0.37	0.32	2.74	0.18	2.84	0.09
33 NORTH DAKOTA	24.44	3.13	0.78	0.56	2.61	0.21	0.44	1.97
34 OHIO	0.09	45.15	0.39	0.34	2.84	0.17	0.33	0.10
35 OKLAHOMA	0.16	2.34	41.79	0.42	1.95	0.15	0.40	0.27
36 OREGON	0.09	1.84	0.42	48.68	1.72	0.13	0.20	0.10
37 PENNSYLVANIA	0.06	2.44	0.26	0.24	57.91	0.19	0.28	0.06
38 RHODE ISLAND	0.06	1.60	0.24	0.23	2.48	49.60	0.28	0.07
39 SOUTH CAROLINA	0.12	2.44	0.46	0.45	3.26	0.26	42.30	0.12
40 SOUTH DAKOTA	0.90	2.91	0.95	0.57	2.33	0.19	0.39	28.36
41 TENNESSEE	0.12	2.32	0.52	0.31	2.20	0.16	0.73	0.13
42 TEXAS	0.14	2.36	1.53	0.45	2.59	0.22	0.56	0.16
43 UTAH	0.14	1.93	0.65	1.05	2.28	0.16	0.26	0.16
44 VERMONT	0.06	1.63	0.25	0.25	3.10	0.77	0.27	0.06
45 VIRGINIA	0.09	1.77	0.30	0.28	2.50	0.16	0.83	0.09
46 WASHINGTON	0.09	1.59	0.31	1.74	1.59	0.12	0.18	0.10
47 WEST VIRGINIA	0.10	2.52	0.36	0.32	2.87	0.17	0.54	0.10
48 WISCONSIN	0.17	3.50	0.45	0.40	2.25	0.16	0.37	0.18
49 WYOMING	0.65	3.00	0.92	2.11	2.45	0.19	0.37	1.39
50 ALASKA	0.05	1.15	0.21	1.88	1.23	0.10	0.13	0.06
51 HAWAII	0.05	1.24	0.24	1.90	1.26	0.09	0.14	0.06
52 TOTAL	0.21	5.09	0.83	1.05	5.58	0.54	0.55	0.28

TABLE H-5
PROPERTY TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	2.13	1.87	0.20	0.07	0.90	0.53	0.32	0.71
2 ARIZONA	0.52	3.10	2.24	0.08	0.67	1.96	0.25	0.69
3 ARKANSAS	1.51	4.69	0.23	0.07	0.81	0.61	0.27	0.78
4 CALIFORNIA	0.31	1.17	0.32	0.05	0.45	2.45	0.17	0.50
5 COLORADO	0.47	2.70	1.04	0.07	0.53	1.27	0.20	0.67
6 CONNECTICUT	0.39	1.07	0.11	0.43	0.59	0.46	0.21	0.55
7 DELAWARE	0.79	1.31	0.12	0.09	3.25	0.45	1.34	0.61
8 DISTRICT OF COLUMBIA	0.87	1.15	0.11	0.06	6.93	0.40	2.77	0.60
9 FLORIDA	0.62	1.18	0.10	0.07	0.95	0.37	0.29	0.59
10 GEORGIA	2.23	1.53	0.14	0.08	1.24	0.49	0.51	0.69
11 IDAHO	0.58	2.03	2.07	0.09	0.69	3.62	0.26	0.81
12 ILLINOIS	0.87	1.72	0.17	0.09	0.95	0.64	0.35	1.89
13 INDIANA	0.89	1.60	0.17	0.10	0.93	0.63	0.35	2.09
14 IOWA	0.95	2.66	0.30	0.15	1.04	0.92	0.38	1.67
15 KANSAS	0.81	2.96	0.33	0.09	0.83	0.95	0.31	1.17
16 KENTUCKY	3.07	1.91	0.18	0.08	1.85	0.56	0.59	0.87
17 LOUISIANA	0.93	0.05	0.24	0.08	0.97	0.59	0.35	0.89
18 MAINE	0.35	0.91	0.09	1.19	0.62	0.37	0.20	0.51
19 MARYLAND	0.74	1.53	0.14	0.09	2.89	0.52	1.17	0.69
20 MASSACHUSETTS	0.35	0.95	0.10	0.47	0.53	0.40	0.19	0.49
21 MICHIGAN	0.67	1.42	0.16	0.10	1.02	0.64	0.42	1.44
22 MINNESOTA	0.77	2.22	0.26	0.10	0.81	0.77	0.32	3.00
23 MISSISSIPPI	1.89	9.08	0.17	0.07	0.83	0.52	0.28	0.68
24 MISSOURI	1.43	2.68	0.25	0.08	0.73	0.74	0.26	1.65
25 MONTANA	0.61	2.17	0.73	0.08	0.70	2.81	0.27	1.09
26 NEBRASKA	0.84	2.83	0.35	0.11	0.87	0.95	0.33	1.25
27 NEVADA	0.53	1.83	1.52	0.06	0.56	1.69	0.21	0.65
28 NEW HAMPSHIRE	0.33	0.90	0.09	0.45	0.51	0.36	0.18	0.46
29 NEW JERSEY	0.46	1.14	0.12	0.13	0.96	0.45	0.33	0.63
30 NEW MEXICO	0.61	4.03	1.01	0.07	0.69	1.45	0.25	0.76
31 NEW YORK	0.63	1.52	0.14	0.15	1.14	0.45	0.38	0.69
32 NORTH CAROLINA	1.33	1.43	0.13	0.09	2.17	0.52	0.77	0.69
33 NORTH DAKOTA	0.87	2.38	0.31	0.12	0.96	1.05	0.37	1.92
34 OHIO	0.70	1.41	0.15	0.09	1.02	0.56	0.47	1.40
35 OKLAHOMA	0.69	7.15	0.28	0.07	0.83	0.67	0.29	0.97
36 OREGON	0.38	1.45	0.43	0.06	0.57	4.34	0.20	0.62
37 PENNSYLVANIA	0.44	1.06	0.10	0.11	0.92	0.42	0.33	0.60
38 RHODE ISLAND	0.37	1.01	0.11	0.42	0.56	0.42	0.20	0.52
39 SOUTH CAROLINA	1.18	2.00	0.18	0.12	1.75	0.70	0.60	0.84
40 SOUTH DAKOTA	0.88	2.78	0.33	0.11	0.88	0.91	0.33	1.62
41 TENNESSEE	43.15	2.85	0.16	0.08	1.81	0.55	0.40	0.77
42 TEXAS	0.85	42.10	0.49	0.09	1.11	0.82	0.36	0.83
43 UTAH	0.51	2.45	40.51	0.09	0.66	1.71	0.25	0.69
44 VERMONT	0.40	1.01	0.11	54.10	0.69	0.42	0.23	0.55
45 VIRGINIA	2.35	1.21	0.12	0.07	54.97	0.45	1.40	0.59
46 WASHINGTON	0.36	1.16	0.33	0.06	0.49	57.18	0.18	0.57
47 WEST VIRGINIA	4.52	1.48	0.14	0.08	1.78	0.53	50.63	0.74
48 WISCONSIN	0.70	1.69	0.19	0.09	0.85	0.70	0.32	46.89
49 WYOMING	0.84	2.65	1.14	0.09	0.89	1.63	0.48	1.42
50 ALASKA	0.26	0.92	0.16	0.03	0.37	4.25	0.14	0.40
51 HAWAII	0.26	1.05	0.20	0.04	0.40	3.06	0.15	0.45
52 TOTAL	1.11	3.46	0.44	0.25	1.58	1.62	0.58	2.27

TABLE H-5
PROPERTY TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.06	0.04	0.13	3.22	100.00	41193.62	48.81	36.11
2 ARIZONA	0.19	0.12	0.36	3.34	100.00	86826.24	229.09	170.89
3 ARKANSAS	0.08	0.05	0.16	5.98	100.00	39068.34	82.16	64.75
4 CALIFORNIA	0.09	0.21	0.56	2.73	100.00	755259.27	172.25	87.13
5 COLORADO	1.67	0.10	0.31	3.29	100.00	125148.23	261.00	204.54
6 CONNECTICUT	0.04	0.04	0.10	2.56	100.00	171144.82	252.15	178.61
7 DELAWARE	0.04	0.04	0.11	2.61	100.00	12463.80	103.87	74.36
8 DISTRICT OF COLUMBIA	0.04	0.03	0.09	1.63	100.00	34712.43	174.00	114.23
9 FLORIDA	0.04	0.03	0.09	2.43	100.00	150001.67	100.48	62.30
10 GEORGIA	0.05	0.04	0.12	3.49	100.00	94819.54	89.94	66.02
11 IDAHO	1.02	0.17	0.46	6.71	100.00	43711.17	254.50	215.50
12 ILLINOIS	0.08	0.05	0.16	5.23	100.00	682840.15	263.09	196.20
13 INDIANA	0.07	0.04	0.14	4.76	100.00	317710.61	265.92	213.08
14 IOWA	0.15	0.07	0.25	8.06	100.00	244187.02	354.54	291.26
15 KANSAS	0.18	0.07	0.22	8.39	100.00	183361.45	330.83	269.13
16 KENTUCKY	0.07	0.05	0.16	3.51	100.00	66210.00	84.72	64.73
17 LOUISIANA	0.09	0.04	0.14	6.01	100.00	85464.68	100.11	80.12
18 MAINE	0.04	0.03	0.10	2.44	100.00	37380.37	151.64	104.02
19 MARYLAND	0.06	0.04	0.12	2.16	100.00	134099.89	160.02	118.56
20 MASSACHUSETTS	0.04	0.03	0.09	2.40	100.00	346882.71	262.00	182.99
21 MICHIGAN	0.06	0.05	0.13	4.15	100.00	501918.12	249.99	188.99
22 MINNESOTA	0.12	0.07	0.23	5.96	100.00	269698.67	300.93	239.11
23 MISSISSIPPI	0.06	0.04	0.12	4.75	100.00	49261.43	86.20	67.79
24 MISSOURI	0.12	0.05	0.17	4.28	100.00	178438.73	162.81	124.39
25 MONTANA	0.65	0.15	0.39	7.93	100.00	57055.77	325.57	267.15
26 NEBRASKA	0.24	0.08	0.26	7.40	100.00	123417.92	336.29	271.10
27 NEVADA	0.35	0.12	0.34	2.09	100.00	15186.30	156.16	109.41
28 NEW HAMPSHIRE	0.04	0.03	0.08	2.00	100.00	38450.74	238.07	182.64
29 NEW JERSEY	0.04	0.04	0.11	2.92	100.00	460705.02	281.17	206.92
30 NEW MEXICO	0.20	0.10	0.30	3.54	100.00	28398.46	115.21	91.34
31 NEW YORK	0.06	0.03	0.10	3.35	100.00	1073190.04	242.58	177.96
32 NORTH CAROLINA	0.05	0.04	0.12	4.72	100.00	98248.82	82.10	60.11
33 NORTH DAKOTA	0.20	0.08	0.24	14.25	100.00	52002.97	322.50	277.61
34 OHIO	0.06	0.04	0.12	4.64	100.00	547572.44	219.03	171.97
35 OKLAHOMA	0.12	0.06	0.18	5.46	100.00	81145.58	132.97	106.24
36 OREGON	0.15	0.50	1.23	4.30	100.00	98707.39	213.19	161.26
37 PENNSYLVANIA	0.04	0.04	0.10	2.90	100.00	334580.38	117.14	81.31
38 RHODE ISLAND	0.04	0.03	0.10	2.40	100.00	44545.96	199.76	150.31
39 SOUTH CAROLINA	0.06	0.05	0.18	4.67	100.00	45061.15	71.98	55.71
40 SOUTH DAKOTA	0.38	0.08	0.25	8.47	100.00	61128.72	345.36	284.60
41 TENNESSEE	0.06	0.04	0.14	3.91	100.00	97526.62	104.11	81.98
42 TEXAS	0.11	0.07	0.18	7.32	100.00	469864.09	183.76	137.75
43 UTAH	0.70	0.14	0.46	3.54	100.00	52407.32	215.09	162.63
44 VERMONT	0.04	0.03	0.11	2.71	100.00	18552.32	183.23	133.70
45 VIRGINIA	0.05	0.03	0.10	3.66	100.00	98904.55	92.39	66.99
46 WASHINGTON	0.12	0.41	1.02	4.17	100.00	97911.60	132.27	91.98
47 WEST VIRGINIA	0.05	0.04	0.12	2.91	100.00	40474.61	89.30	67.37
48 WISCONSIN	0.08	0.05	0.17	4.89	100.00	279176.41	274.64	210.83
49 WYOMING	19.23	0.12	0.35	5.05	100.00	33903.12	400.04	336.52
50 ALASKA	0.06	57.22	1.24	2.59	100.00	4912.74	79.88	47.41
51 HAWAII	0.07	0.46	60.56	1.64	100.00	10614.33	62.07	34.35
52 TOTAL	0.15	0.12	0.31	4.08	100.00	9015456.30	191.19	139.78

TABLE H-5
PROPERTY TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	11.61	1.08	47.53	35.17	11.31	1.05	105271.41	124.73
2 ARIZONA	53.73	4.46	56.96	42.49	13.36	1.11	72762.26	191.98
3 ARKANSAS	16.00	1.42	55.47	43.71	10.80	0.96	59690.92	125.53
4 CALIFORNIA	73.69	11.43	29.96	15.15	12.82	1.99	667637.94	152.26
5 COLORADO	51.33	5.13	56.66	44.40	11.14	1.11	105523.61	220.07
6 CONNECTICUT	69.57	3.97	47.69	33.78	13.16	0.75	193286.26	284.77
7 DELAWARE	27.98	1.53	55.35	39.63	14.91	0.81	31088.11	259.07
8 DISTRICT OF COLUMBIA	44.45	15.32	52.72	34.61	13.47	4.64	48413.48	242.67
9 FLORIDA	38.10	8.08	34.97	20.08	12.28	2.61	200482.88	144.99
10 GEORGIA	21.69	2.23	48.62	35.69	11.73	1.20	125934.10	119.45
11 IDAHO	33.14	5.86	68.23	57.77	8.88	1.57	34043.58	198.22
12 ILLINOIS	60.69	6.20	53.20	39.67	12.27	1.25	518213.06	199.66
13 INDIANA	48.76	4.08	60.90	48.80	11.17	0.94	234174.19	196.00
14 IOWA	55.89	7.38	70.15	57.63	11.06	1.46	118601.06	172.20
15 KANSAS	55.49	6.21	64.92	52.81	10.89	1.22	99802.22	180.21
16 KENTUCKY	18.35	1.64	51.13	39.06	11.07	0.99	103467.35	132.40
17 LOUISIANA	17.85	2.14	59.39	47.53	10.59	1.27	112229.69	131.45
18 MAINE	42.48	5.14	36.76	25.22	10.30	1.25	39037.39	158.37
19 MARYLAND	38.65	2.82	45.87	33.98	11.08	0.81	172870.30	206.29
20 MASSACHUSETTS	73.33	5.68	41.14	28.73	11.51	0.89	279252.91	210.92
21 MICHIGAN	56.75	4.25	55.11	41.66	12.51	0.94	410076.36	204.25
22 MINNESOTA	63.31	6.52	58.41	45.21	11.97	1.23	158899.47	182.02
23 MISSISSIPPI	16.72	1.68	53.29	41.91	10.34	1.04	57728.82	101.01
24 MISSOURI	35.45	2.97	52.29	39.95	11.39	0.96	202789.87	185.03
25 MONTANA	51.86	6.55	63.99	52.51	10.19	1.29	32107.49	183.67
26 NEBRASKA	58.66	6.52	66.85	53.89	11.66	1.30	67343.14	183.50
27 NEVADA	35.13	11.61	49.96	35.01	11.24	3.71	31475.71	323.66
28 NEW HAMPSHIRE	52.96	3.27	49.17	37.60	10.90	0.67	41571.73	258.21
29 NEW JERSEY	70.05	4.20	48.21	35.48	12.01	0.72	387374.50	236.42
30 NEW MEXICO	21.38	2.49	61.90	49.08	11.49	1.34	43453.59	176.28
31 NEW YORK	55.12	9.51	45.59	33.44	10.36	1.79	754525.25	170.55
32 NORTH CAROLINA	20.16	1.83	48.83	35.75	11.99	1.09	142988.19	119.48
33 NORTH DAKOTA	39.17	5.72	75.56	65.04	9.18	1.34	22897.16	142.00
34 OHIO	43.14	3.92	54.85	43.06	10.80	0.98	493691.38	197.48
35 OKLAHOMA	23.99	2.74	58.21	46.51	10.50	1.20	95456.37	156.42
36 OREGON	46.06	5.88	51.32	38.82	11.09	1.41	101475.26	219.17
37 PENNSYLVANIA	33.68	2.15	42.09	29.21	12.10	0.77	575835.34	201.61
38 RHODE ISLAND	46.63	2.82	50.40	37.92	11.76	0.71	56110.55	251.62
39 SOUTH CAROLINA	14.54	1.73	57.70	44.65	11.66	1.39	68259.89	109.04
40 SOUTH DAKOTA	53.58	7.18	71.64	59.03	11.11	1.49	28144.73	159.01
41 TENNESSEE	20.41	1.72	56.85	44.76	11.14	0.94	131344.61	140.21
42 TEXAS	41.31	4.69	57.90	43.40	13.02	1.48	301378.48	117.86
43 UTAH	48.66	4.60	59.49	44.81	13.41	1.27	45560.68	187.69
44 VERMONT	44.39	5.14	45.90	33.49	11.12	1.29	23713.13	234.20
45 VIRGINIA	23.59	1.82	45.03	32.65	11.50	0.89	172832.17	161.45
46 WASHINGTON	36.78	3.51	42.82	29.78	11.91	1.13	170613.20	230.48
47 WEST VIRGINIA	20.62	1.32	49.37	37.24	11.40	0.73	65790.31	145.15
48 WISCONSIN	57.45	6.37	53.11	40.77	11.11	1.23	175617.62	172.77
49 WYOMING	56.43	7.09	80.77	67.95	11.39	1.43	19714.53	232.62
50 ALASKA	30.34	2.14	42.78	25.39	16.24	1.15	14856.47	241.57
51 HAWAII	20.52	7.21	39.44	21.82	13.04	4.58	41539.87	242.92
52 TOTAL	46.14	5.27	48.54	35.49	11.71	1.34	8257100.56	175.11

TABLE H-5
PROPERTY TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	95.78	25.37	3.58	69.83	53.62	14.20	2.01	-75.92
2 ARIZONA	147.28	38.36	6.34	52.59	40.34	10.51	1.74	37.11
3 ARKANSAS	99.72	22.11	3.71	65.55	52.07	11.54	1.94	-43.37
4 CALIFORNIA	90.77	58.97	2.52	27.44	16.36	10.63	0.45	19.98
5 COLORADO	169.28	44.91	5.88	52.43	40.33	10.70	1.40	40.93
6 CONNECTICUT	208.88	69.75	6.14	50.73	37.21	12.42	1.09	-32.62
7 DELAWARE	179.92	73.31	5.83	75.56	52.48	21.38	1.70	-155.20
8 DISTRICT OF COLUMBIA	170.98	67.29	4.41	60.87	42.88	16.88	1.11	-68.68
9 FLORIDA	105.47	35.66	3.86	41.82	30.42	10.28	1.11	-36.51
10 GEORGIA	85.85	29.81	3.79	55.69	40.02	13.90	1.77	-29.51
11 IDAHO	143.85	31.20	23.17	62.58	45.41	9.85	7.32	56.29
12 ILLINOIS	135.59	59.70	4.37	46.31	31.45	13.85	1.01	63.43
13 INDIANA	145.10	45.34	5.56	53.44	39.56	12.36	1.52	69.92
14 IOWA	131.54	35.41	5.25	53.30	40.71	10.96	1.63	102.34
15 KANSAS	135.83	39.62	4.76	50.20	37.84	11.04	1.33	150.62
16 KENTUCKY	101.39	27.32	3.69	62.05	47.51	12.80	1.73	-47.67
17 LOUISIANA	97.90	29.81	3.74	65.76	48.97	14.91	1.87	-31.35
18 MAINE	121.97	30.75	5.65	37.78	29.10	7.33	1.35	-6.72
19 MARYLAND	142.75	57.96	5.58	52.20	36.12	14.67	1.41	-46.27
20 MASSACHUSETTS	152.26	54.23	4.43	36.01	25.99	9.26	0.76	51.08
21 MICHIGAN	146.78	52.18	5.29	50.00	35.99	12.79	1.30	45.74
22 MINNESOTA	136.90	39.63	5.49	45.28	34.06	9.86	1.37	126.92
23 MISSISSIPPI	80.32	17.20	3.49	57.21	45.49	9.74	1.98	-14.82
24 MISSOURI	135.15	44.88	5.00	55.47	40.52	13.46	1.50	-22.22
25 MONTANA	145.08	33.54	5.05	50.06	39.55	9.14	1.38	141.90
26 NEBRASKA	140.44	38.21	4.05	52.39	40.10	10.91	1.38	152.79
27 NEVADA	225.34	69.51	28.81	67.42	46.94	14.48	6.00	-167.50
28 NEW HAMPSHIRE	207.51	43.97	6.73	51.12	41.00	8.71	1.33	-19.34
29 NEW JERSEY	162.60	60.20	13.62	43.91	30.20	11.18	2.53	44.75
30 NEW MEXICO	139.20	31.77	5.31	71.31	56.32	12.85	2.15	-61.00
31 NEW YORK	105.29	62.46	2.80	37.07	22.88	13.58	0.61	72.03
32 NORTH CAROLINA	89.10	26.66	3.72	58.13	43.35	12.97	1.81	-37.38
33 NORTH DAKOTA	110.54	26.59	4.87	57.65	44.88	10.00	1.98	180.50
34 OHIO	142.82	49.57	5.09	52.27	37.81	13.12	1.35	21.55
35 OKLAHOMA	118.89	32.42	5.11	62.10	47.20	12.87	2.03	-23.45
36 OREGON	148.78	46.06	24.32	52.01	35.31	10.93	5.77	-5.98
37 PENNSYLVANIA	150.30	47.11	4.20	55.57	41.43	12.98	1.16	-84.47
38 RHODE ISLAND	198.58	46.91	6.12	56.13	44.30	10.47	1.37	-51.86
39 SOUTH CAROLINA	82.89	22.43	3.72	67.38	51.23	13.86	2.30	-37.06
40 SOUTH DAKOTA	128.62	25.68	4.71	53.76	43.49	8.68	1.59	186.35
41 TENNESSEE	107.20	29.27	3.74	63.95	48.90	13.35	1.71	-36.10
42 TEXAS	77.06	37.31	3.50	46.87	30.64	14.84	1.39	65.89
43 UTAH	145.75	36.32	5.62	56.00	43.54	10.85	1.68	28.20
44 VERMONT	196.27	31.56	6.38	52.03	43.60	7.01	1.42	-50.97
45 VIRGINIA	119.38	36.79	5.27	58.88	43.53	13.42	1.92	-69.06
46 WASHINGTON	156.03	50.61	23.84	56.62	38.33	12.43	5.86	-98.21
47 WEST VIRGINIA	110.13	30.23	4.79	61.31	46.52	12.77	2.02	-55.85
48 WISCONSIN	124.90	42.48	5.39	41.61	30.00	10.23	1.30	101.88
49 WYOMING	182.54	44.94	5.14	70.95	55.60	13.71	1.57	167.42
50 ALASKA	162.98	50.54	28.05	69.33	46.78	14.51	8.05	-161.69
51 HAWAII	171.10	46.71	25.11	71.02	50.58	13.81	7.42	-100.85
52 TOTAL	123.70	46.14	5.27	46.35	32.74	12.21	1.40	16.08

TABLE H-5
PROPERTY TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	1293.30	3442.83
2 ARIZONA	2737.94	3167.58
3 ARKANSAS	1174.10	2130.83
4 CALIFORNIA	18277.19	25735.59
5 COLORADO	4305.03	4020.64
6 CONNECTICUT	5221.44	5953.32
7 DELAWARE	398.66	1137.39
8 DISTRICT OF COLUMBIA	784.56	2464.48
9 FLORIDA	3559.56	7549.07
10 GEORGIA	3060.06	4651.01
11 IDAHO	1582.48	1472.62
12 ILLINOIS	23760.23	15149.47
13 INDIANA	10990.26	7768.03
14 IOWA	10047.83	6025.18
15 KANSAS	6298.34	4134.93
16 KENTUCKY	2037.16	4151.32
17 LOUISIANA	2847.51	4558.43
18 MAINE	1303.50	1417.77
19 MARYLAND	3034.75	5939.54
20 MASSACHUSETTS	10631.23	9148.51
21 MICHIGAN	17680.26	15360.16
22 MINNESOTA	10730.22	7376.16
23 MISSISSIPPI	1390.41	2742.65
24 MISSOURI	6158.60	5272.90
25 MONTANA	1935.27	1667.16
26 NEBRASKA	4837.98	3573.13
27 NEVADA	419.77	1258.52
28 NEW HAMPSHIRE	1189.37	1381.83
29 NEW JERSEY	14489.76	9888.62
30 NEW MEXICO	984.16	1780.62
31 NEW YORK	30821.38	29562.43
32 NORTH CAROLINA	3313.69	4823.99
33 NORTH DAKOTA	1855.46	1634.82
34 OHIO	18504.08	15123.31
35 OKLAHOMA	2575.87	3245.05
36 OREGON	3682.70	3807.87
37 PENNSYLVANIA	10636.30	15406.27
38 RHODE ISLAND	1475.00	1522.19
39 SOUTH CAROLINA	1759.55	2095.58
40 SOUTH DAKOTA	2613.13	2148.91
41 TENNESSEE	3070.88	4983.47
42 TEXAS	18566.91	9526.84
43 UTAH	1859.76	1818.59
44 VERMONT	667.56	1266.75
45 VIRGINIA	2649.18	5745.54
46 WASHINGTON	3127.06	6749.74
47 WEST VIRGINIA	1081.92	2079.00
48 WISCONSIN	11100.34	7707.21
49 WYOMING	1451.07	1044.80
50 ALASKA	133.90	1512.18
51 HAWAII	313.47	2295.42
52 TOTAL	*****	294420.24

TABLE H-6
INSURANCE-PREMIUM TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	33.71	0.42	0.49	7.03	0.66	1.48	0.20	0.16
2 ARIZONA	0.65	42.46	0.38	9.10	1.81	1.15	0.14	0.08
3 ARKANSAS	0.81	0.40	41.18	5.69	0.62	1.09	0.14	0.11
4 CALIFORNIA	0.54	0.57	0.29	60.27	0.63	0.98	0.12	0.07
5 COLORADO	0.68	0.89	0.42	9.37	40.38	1.17	0.13	0.08
6 CONNECTICUT	0.65	0.30	0.33	5.34	0.50	41.41	0.14	0.10
7 DELAWARE	0.99	0.37	0.43	6.64	0.61	1.53	29.18	0.40
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.17	0.30	0.39	5.38	0.50	1.22	0.17	0.14
10 GEORGIA	1.40	0.36	0.43	6.32	0.58	1.36	0.20	0.16
11 IDAHO	0.64	0.77	0.37	7.77	1.01	1.12	0.13	0.08
12 ILLINOIS	0.78	0.34	0.41	5.77	0.57	1.21	0.16	0.12
13 INDIANA	0.81	0.34	0.41	5.95	0.58	1.23	0.16	0.13
14 IOWA	0.77	0.39	0.45	6.10	0.69	1.22	0.15	0.12
15 KANSAS	0.79	0.43	0.91	6.13	1.56	1.15	0.15	0.12
16 KENTUCKY	1.20	0.37	0.64	5.90	0.57	1.23	0.18	0.15
17 LOUISIANA	1.08	0.41	0.87	5.91	0.74	1.27	0.17	0.12
18 MAINE	0.71	0.32	0.35	5.64	0.52	2.11	0.16	0.14
19 MARYLAND	0.85	0.32	0.37	5.78	0.53	1.32	1.11	0.43
20 MASSACHUSETTS	0.61	0.28	0.31	4.99	0.47	4.93	0.14	0.10
21 MICHIGAN	0.71	0.31	0.35	5.55	0.51	1.15	0.18	0.15
22 MINNESOTA	0.69	0.36	0.37	5.24	0.60	1.04	0.14	0.10
23 MISSISSIPPI	1.57	0.32	0.55	5.03	0.53	1.05	0.14	0.12
24 MISSOURI	0.81	0.42	0.96	6.04	0.71	1.15	0.15	0.10
25 MONTANA	0.65	0.71	0.40	7.25	1.13	1.09	0.13	0.08
26 NEBRASKA	0.75	0.42	0.45	6.11	2.12	1.18	0.14	0.10
27 NEVADA	0.54	1.19	0.31	7.83	0.75	0.92	0.11	0.05
28 NEW HAMPSHIRE	0.65	0.30	0.33	5.31	0.51	4.73	0.15	0.11
29 NEW JERSEY	0.73	0.32	0.36	5.81	0.53	1.45	0.20	0.18
30 NEW MEXICO	0.74	1.12	0.40	9.48	1.31	1.08	0.13	0.08
31 NEW YORK	0.73	0.31	0.34	5.28	0.50	1.45	0.17	0.16
32 NORTH CAROLINA	0.88	0.35	0.42	6.21	0.58	1.35	0.19	0.18
33 NORTH DAKOTA	0.68	0.35	0.38	5.43	0.65	1.07	0.14	0.10
34 OHIO	0.82	0.36	0.41	6.31	0.58	1.33	0.19	0.15
35 OKLAHOMA	0.71	0.41	0.98	5.43	0.85	1.06	0.14	0.10
36 OREGON	0.60	0.44	0.32	10.22	0.63	1.08	0.13	0.08
37 PENNSYLVANIA	0.78	0.35	0.39	6.26	0.58	1.49	0.21	0.19
38 RHODE ISLAND	0.70	0.32	0.35	5.69	0.54	5.09	0.15	0.10
39 SOUTH CAROLINA	0.97	0.34	0.44	6.20	0.56	1.37	0.20	0.21
40 SOUTH DAKOTA	0.74	0.39	0.43	6.06	0.95	1.17	0.14	0.11
41 TENNESSEE	2.52	0.34	0.79	5.61	0.55	1.19	0.17	0.16
42 TEXAS	0.77	0.74	0.65	5.65	1.17	1.17	0.15	0.10
43 UTAH	0.71	1.57	0.42	9.48	1.45	1.30	0.15	0.09
44 VERMONT	0.70	0.32	0.35	5.68	0.52	2.38	0.16	0.13
45 VIRGINIA	0.93	0.36	0.42	6.48	0.60	1.44	0.31	0.58
46 WASHINGTON	0.60	0.42	0.32	10.04	0.62	1.08	0.13	0.07
47 WEST VIRGINIA	0.91	0.35	0.41	6.42	0.57	1.35	0.25	0.31
48 WISCONSIN	0.79	0.35	0.39	5.85	0.59	1.24	0.15	0.12
49 WYOMING	0.78	0.61	0.46	9.24	1.94	1.29	0.15	0.09
50 ALASKA	0.46	0.28	0.24	9.71	0.42	0.87	0.11	0.09
51 HAWAII	0.80	0.47	0.42	11.93	0.67	1.45	0.17	0.07
52 TOTAL	1.29	0.67	0.74	12.75	1.08	2.51	0.27	0.15

TABLE H-6
INSURANCE-PREMIUM TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	2.45	1.88	0.24	3.38	1.20	0.85	0.72	0.96
2 ARIZONA	1.09	0.87	0.35	2.42	0.86	0.68	0.95	0.53
3 ARKANSAS	1.31	1.00	0.22	2.71	0.98	0.73	1.28	0.86
4 CALIFORNIA	0.94	0.75	0.30	2.12	0.76	0.54	0.46	0.45
5 COLORADO	1.11	0.88	0.40	2.55	0.90	0.76	2.02	0.56
6 CONNECTICUT	1.20	0.92	0.19	2.51	0.90	0.64	0.54	0.56
7 DELAWARE	1.99	1.42	0.24	3.05	1.08	0.81	0.66	0.79
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	47.31	1.82	0.20	2.62	0.94	0.73	0.57	0.70
10 GEORGIA	2.97	38.18	0.22	2.91	1.04	0.79	0.65	1.02
11 IDAHO	1.09	0.84	42.72	2.45	0.88	0.68	0.60	0.53
12 ILLINOIS	1.32	1.01	0.21	42.49	3.34	0.89	0.61	0.83
13 INDIANA	1.35	1.04	0.21	7.92	36.65	0.88	0.63	0.87
14 IOWA	1.27	0.97	0.23	3.87	1.44	40.63	0.81	0.66
15 KANSAS	1.21	0.93	0.24	2.92	1.06	0.98	41.16	0.65
16 KENTUCKY	1.56	1.20	0.23	3.36	1.26	0.79	0.64	39.32
17 LOUISIANA	1.75	1.15	0.23	3.05	1.09	0.79	0.68	0.75
18 MAINE	1.25	0.99	0.21	2.82	1.01	0.67	0.55	0.61
19 MARYLAND	1.67	1.21	0.21	2.68	0.95	0.71	0.59	0.69
20 MASSACHUSETTS	1.12	0.86	0.18	2.34	0.83	0.60	0.50	0.52
21 MICHIGAN	1.21	0.97	0.19	4.07	1.57	0.69	0.56	0.71
22 MINNESOTA	1.12	0.85	0.21	2.84	1.04	2.52	0.62	0.58
23 MISSISSIPPI	1.46	1.06	0.18	2.46	0.89	0.67	0.56	0.84
24 MISSOURI	1.24	0.96	0.24	3.77	1.41	1.19	1.10	0.97
25 MONTANA	1.08	0.85	0.88	2.58	0.94	0.76	0.64	0.54
26 NEBRASKA	1.23	0.92	0.24	2.85	1.03	1.20	2.51	0.63
27 NEVADA	0.86	0.70	1.10	1.96	0.70	0.56	0.49	0.44
28 NEW HAMPSHIRE	1.20	0.92	0.19	2.53	0.90	0.63	0.53	0.55
29 NEW JERSEY	1.36	1.03	0.20	2.85	1.03	0.67	0.56	0.61
30 NEW MEXICO	1.31	0.86	0.30	2.45	0.88	0.69	1.01	0.55
31 NEW YORK	1.26	0.96	0.19	2.61	0.94	0.65	0.54	0.63
32 NORTH CAROLINA	1.81	1.68	0.22	2.86	1.03	0.76	0.64	0.85
33 NORTH DAKOTA	1.14	0.86	0.21	2.79	1.02	1.21	0.77	0.58
34 OHIO	1.39	1.10	0.23	4.36	1.67	0.77	0.62	0.81
35 OKLAHOMA	1.19	0.90	0.22	2.72	0.99	0.80	1.41	0.58
36 OREGON	1.03	0.81	0.41	2.36	0.84	0.59	0.52	0.50
37 PENNSYLVANIA	1.42	1.11	0.22	3.09	1.13	0.73	0.60	0.66
38 RHODE ISLAND	1.25	0.98	0.20	2.66	0.95	0.68	0.56	0.60
39 SOUTH CAROLINA	1.90	2.19	0.22	2.89	1.04	0.76	0.62	0.79
40 SOUTH DAKOTA	1.21	0.92	0.23	2.93	1.06	1.36	0.92	0.62
41 TENNESSEE	1.66	1.54	0.20	2.88	1.06	0.74	0.62	1.94
42 TEXAS	1.33	0.96	0.21	2.53	0.90	0.68	0.68	0.59
43 UTAH	1.19	0.96	1.30	2.68	0.95	0.74	0.68	0.59
44 VERMONT	1.29	0.99	0.20	2.66	0.95	0.67	0.54	0.59
45 VIRGINIA	1.78	1.44	0.24	2.96	1.05	0.80	0.66	0.88
46 WASHINGTON	1.03	0.82	0.46	2.34	0.83	0.63	0.52	0.50
47 WEST VIRGINIA	1.67	1.53	0.22	3.13	1.16	0.76	0.62	0.88
48 WISCONSIN	1.40	1.03	0.23	4.17	1.54	0.94	0.62	0.68
49 WYOMING	1.26	1.00	1.46	3.15	1.14	1.15	0.91	0.65
50 ALASKA	0.82	0.64	0.20	1.97	0.69	0.47	0.39	0.39
51 HAWAII	1.32	1.09	0.33	2.98	1.04	0.79	0.65	0.66
52 TOTAL	2.36	1.80	0.43	4.97	1.75	1.31	1.10	1.14

TABLE H-6
INSURANCE-PREMIUM TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	1.28	0.26	1.19	1.50	2.43	1.12	1.65	1.49
2 ARIZONA	0.87	0.20	0.82	1.16	1.73	0.89	0.40	1.19
3 ARKANSAS	2.52	0.20	0.89	1.14	1.89	0.95	0.64	2.43
4 CALIFORNIA	0.67	0.17	0.69	0.98	1.55	0.71	0.34	0.93
5 COLORADO	0.93	0.20	0.81	1.18	1.77	0.96	0.43	1.31
6 CONNECTICUT	0.75	0.61	0.88	7.99	1.84	0.86	0.40	1.14
7 DELAWARE	0.99	0.28	6.22	1.59	2.25	1.06	0.57	1.37
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.10	0.22	1.06	1.25	1.92	0.96	0.51	1.17
10 GEORGIA	1.00	0.24	1.21	1.41	2.14	1.04	0.60	1.33
11 IDAHO	0.84	0.20	0.79	1.15	1.75	0.88	0.40	1.12
12 ILLINOIS	0.89	0.22	0.97	1.27	3.22	1.06	0.48	1.49
13 INDIANA	0.89	0.23	1.01	1.32	3.31	1.09	0.48	1.50
14 IOWA	0.92	0.23	0.94	1.34	2.14	1.83	0.49	2.79
15 KANSAS	0.99	0.22	0.91	1.21	2.00	1.22	0.54	2.71
16 KENTUCKY	1.10	0.23	1.05	1.31	2.37	1.03	0.73	1.68
17 LOUISIANA	30.77	0.22	1.02	1.37	2.13	1.01	1.13	1.40
18 MAINE	0.80	42.39	1.00	3.01	2.01	0.89	0.43	1.15
19 MARYLAND	0.86	0.24	41.24	1.40	1.99	0.95	0.49	1.21
20 MASSACHUSETTS	0.70	0.63	0.84	47.05	1.72	0.80	0.38	1.06
21 MICHIGAN	0.77	0.21	1.04	1.27	43.41	1.00	0.43	1.21
22 MINNESOTA	0.82	0.19	0.81	1.12	2.07	47.25	0.42	2.02
23 MISSISSIPPI	1.84	0.19	0.89	1.13	1.77	0.86	44.99	1.24
24 MISSOURI	1.04	0.21	0.90	1.20	2.07	1.32	0.54	41.79
25 MONTANA	0.88	0.19	0.80	1.12	1.77	1.05	0.41	1.19
26 NEBRASKA	0.93	0.22	0.88	1.24	1.96	1.20	0.48	2.32
27 NEVADA	0.72	0.16	0.64	0.92	1.41	0.74	0.33	0.96
28 NEW HAMPSHIRE	0.75	0.61	0.90	7.79	1.84	0.84	0.40	1.11
29 NEW JERSEY	0.82	0.28	1.25	1.65	2.32	0.91	0.44	1.15
30 NEW MEXICO	0.89	0.19	0.78	1.12	1.70	0.88	0.41	1.28
31 NEW YORK	0.78	0.25	1.08	1.77	1.93	0.87	0.43	1.12
32 NORTH CAROLINA	0.92	0.25	1.22	1.45	2.14	1.01	0.53	1.29
33 NORTH DAKOTA	0.80	0.19	0.83	1.14	1.93	2.38	0.43	1.59
34 OHIO	0.91	0.24	1.18	1.42	5.56	1.00	0.50	1.32
35 OKLAHOMA	1.39	0.19	0.85	1.10	1.87	1.01	0.45	1.88
36 OREGON	0.72	0.19	0.78	1.11	1.70	0.76	0.37	1.01
37 PENNSYLVANIA	0.89	0.29	1.34	1.69	2.52	0.97	0.48	1.24
38 RHODE ISLAND	0.80	0.64	0.93	0.32	1.95	0.90	0.43	1.19
39 SOUTH CAROLINA	0.94	0.25	1.22	1.50	2.09	1.00	0.58	1.33
40 SOUTH DAKOTA	0.88	0.21	0.88	1.24	2.02	1.75	0.49	1.68
41 TENNESSEE	1.43	0.22	1.04	1.27	2.04	0.98	1.52	1.71
42 TEXAS	1.51	0.21	0.92	1.24	1.78	0.87	0.48	1.30
43 UTAH	0.96	0.23	0.89	1.30	1.91	0.98	0.45	1.32
44 VERMONT	0.80	1.39	1.01	3.44	1.96	0.88	0.43	1.13
45 VIRGINIA	0.96	0.26	2.02	1.51	2.19	1.06	0.55	1.35
46 WASHINGTON	0.73	0.19	0.77	1.10	1.69	0.78	0.37	1.04
47 WEST VIRGINIA	0.92	0.26	1.56	1.47	2.42	1.02	0.52	1.31
48 WISCONSIN	0.88	0.23	0.95	1.32	2.59	2.79	0.49	1.34
49 WYOMING	1.01	0.23	0.93	1.32	2.11	1.28	0.48	1.50
50 ALASKA	0.55	0.15	0.65	0.94	1.39	0.61	0.28	0.81
51 HAWAII	0.96	0.25	0.99	1.39	2.15	1.02	0.51	1.32
52 TOTAL	1.60	0.43	1.68	2.64	3.79	1.83	0.93	2.25

TABLE H-6
INSURANCE-PREMIUM TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.22	0.31	0.15	0.21	2.28	0.28	7.04	1.47
2 ARIZONA	0.34	0.29	0.77	0.16	1.67	1.40	5.22	1.02
3 ARKANSAS	0.20	0.28	0.14	0.16	1.68	0.27	5.16	1.16
4 CALIFORNIA	0.22	0.19	0.26	0.14	1.47	0.26	4.61	0.88
5 COLORADO	0.71	1.37	0.27	0.17	1.68	0.63	5.27	1.04
6 CONNECTICUT	0.17	0.22	0.10	0.94	2.06	0.21	7.01	1.07
7 DELAWARE	0.21	0.27	0.13	0.23	2.50	0.26	7.56	1.01
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.17	0.23	0.10	0.18	1.96	0.22	6.07	1.53
10 GEORGIA	0.20	0.28	0.12	0.20	2.15	0.25	6.65	1.93
11 IDAHO	1.85	0.31	0.49	0.16	1.67	0.42	5.18	0.99
12 ILLINOIS	0.19	0.27	0.12	0.18	1.90	0.24	5.83	1.17
13 INDIANA	0.20	0.28	0.12	0.18	1.97	0.24	5.94	1.18
14 IOWA	0.22	0.68	0.14	0.19	1.84	0.28	5.65	1.14
15 KANSAS	0.23	0.69	0.15	0.17	1.74	0.40	5.32	1.00
16 KENTUCKY	0.19	0.28	0.13	0.19	1.90	0.26	5.86	1.04
17 LOUISIANA	0.21	0.28	0.14	0.20	1.99	0.29	5.86	1.28
18 MAINE	0.18	0.23	0.11	0.38	2.34	0.22	7.02	1.16
19 MARYLAND	0.18	0.25	0.12	0.20	2.33	0.23	6.74	1.62
20 MASSACHUSETTS	0.16	0.20	0.10	0.97	1.98	0.20	6.79	1.00
21 MICHIGAN	0.18	0.23	0.11	0.17	1.95	0.21	5.68	1.17
22 MINNESOTA	0.21	0.36	0.12	0.15	1.59	0.25	4.87	0.98
23 MISSISSIPPI	0.16	0.25	0.11	0.16	1.65	0.23	4.97	1.19
24 MISSOURI	0.22	0.48	0.15	0.17	1.74	0.29	5.34	1.12
25 MONTANA	43.35	0.39	0.31	0.16	1.64	0.42	5.05	0.99
26 NEBRASKA	0.24	41.14	0.15	0.17	1.73	0.40	5.36	1.09
27 NEVADA	0.27	0.25	53.64	0.13	1.35	0.31	4.21	0.83
28 NEW HAMPSHIRE	0.17	0.22	0.10	37.53	2.12	0.21	7.19	1.07
29 NEW JERSEY	0.18	0.23	0.11	0.22	38.12	0.22	9.78	1.25
30 NEW MEXICO	0.35	0.32	0.23	0.16	1.60	43.85	4.99	1.00
31 NEW YORK	0.17	0.23	0.11	0.23	3.48	0.21	50.42	1.15
32 NORTH CAROLINA	0.20	0.27	0.12	0.20	2.23	0.24	6.74	38.54
33 NORTH DAKOTA	0.39	0.53	0.13	0.16	1.63	0.24	4.98	1.01
34 OHIO	0.20	0.26	0.13	0.20	2.22	0.25	6.60	1.35
35 OKLAHOMA	0.21	0.36	0.14	0.15	1.62	0.35	4.98	1.05
36 OREGON	0.24	0.23	0.24	0.16	1.59	0.26	4.97	0.95
37 PENNSYLVANIA	0.20	0.24	0.12	0.23	5.17	0.24	9.81	1.34
38 RHODE ISLAND	0.18	0.23	0.11	0.98	2.19	0.22	7.59	1.15
39 SOUTH CAROLINA	0.19	0.26	0.12	0.21	2.22	0.24	6.71	2.26
40 SOUTH DAKOTA	0.42	2.15	0.14	0.17	1.76	0.29	5.39	1.00
41 TENNESSEE	0.18	0.27	0.12	0.18	1.86	0.23	5.65	2.21
42 TEXAS	0.19	0.26	0.13	0.17	1.76	0.54	5.33	1.16
43 UTAH	0.38	0.33	0.70	0.18	1.87	0.77	5.78	1.13
44 VERMONT	0.18	0.23	0.11	0.44	2.40	0.22	7.63	1.19
45 VIRGINIA	0.21	0.27	0.13	0.21	2.32	0.25	7.16	2.39
46 WASHINGTON	0.26	0.23	0.18	0.16	1.61	0.26	5.03	0.96
47 WEST VIRGINIA	0.19	0.27	0.13	0.21	2.35	0.24	6.76	1.69
48 WISCONSIN	0.22	0.30	0.12	0.19	1.91	0.25	5.89	1.18
49 WYOMING	1.07	1.31	0.26	0.19	1.89	0.39	5.94	1.17
50 ALASKA	0.16	0.18	0.12	0.13	1.34	0.17	4.14	0.73
51 HAWAII	0.26	0.25	0.19	0.20	2.03	0.31	6.52	1.30
52 TOTAL	0.38	0.43	0.25	0.36	3.52	0.49	11.56	2.16

TABLE H-6
INSURANCE-PREMIUM TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.17	3.32	0.77	0.62	3.43	0.29	0.73	0.21
2 ARIZONA	0.14	2.42	0.65	0.70	2.53	0.22	0.47	0.17
3 ARKANSAS	0.15	2.62	1.59	0.51	2.55	0.22	0.57	0.18
4 CALIFORNIA	0.12	2.16	0.50	1.13	2.23	0.19	0.40	0.14
5 COLORADO	0.17	2.47	0.86	0.73	2.55	0.23	0.48	0.22
6 CONNECTICUT	0.13	2.55	0.55	0.48	3.09	1.27	0.50	0.16
7 DELAWARE	0.17	3.15	0.71	0.59	4.04	0.31	0.80	0.20
8 DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 FLORIDA	0.15	2.67	0.58	0.47	2.92	0.24	0.68	0.17
10 GEORGIA	0.16	3.00	0.67	0.56	3.28	0.27	1.01	0.19
11 IDAHO	0.17	2.44	0.62	1.44	2.53	0.22	0.45	0.20
12 ILLINOIS	0.15	4.32	0.64	0.53	2.89	0.24	0.54	0.19
13 INDIANA	0.16	4.41	0.65	0.55	2.99	0.25	0.54	0.19
14 IOWA	0.20	2.93	0.73	0.56	2.79	0.25	0.54	0.34
15 KANSAS	0.18	2.78	1.63	0.60	2.62	0.23	0.50	0.28
16 KENTUCKY	0.16	3.20	0.70	0.53	2.91	0.25	0.64	0.20
17 LOUISIANA	0.16	2.98	1.06	0.52	2.99	0.26	0.63	0.19
18 MAINE	0.14	2.83	0.58	0.51	3.52	0.51	0.54	0.17
19 MARYLAND	0.16	2.78	0.61	0.51	3.69	0.27	0.66	0.18
20 MASSACHUSETTS	0.12	2.39	0.51	0.45	2.96	1.29	0.48	0.15
21 MICHIGAN	0.14	7.09	0.57	0.51	2.95	0.23	0.50	0.16
22 MINNESOTA	0.39	2.82	0.62	0.48	2.41	0.21	0.46	0.36
23 MISSISSIPPI	0.13	2.45	0.66	0.45	2.50	0.21	0.60	0.16
24 MISSOURI	0.20	2.86	1.55	0.56	2.67	0.23	0.52	0.23
25 MONTANA	0.69	2.46	0.65	1.31	2.48	0.22	0.46	0.50
26 NEBRASKA	0.19	2.71	0.82	0.55	2.63	0.24	0.50	0.57
27 NEVADA	0.13	1.97	0.52	1.03	2.02	0.18	0.38	0.16
28 NEW HAMPSHIRE	0.13	2.55	0.55	0.47	3.19	1.25	0.52	0.16
29 NEW JERSEY	0.14	3.21	0.60	0.52	7.73	0.30	0.57	0.17
30 NEW MEXICO	0.14	2.35	0.80	0.82	2.42	0.21	0.47	0.18
31 NEW YORK	0.13	2.68	0.58	0.47	4.92	0.32	0.52	0.16
32 NORTH CAROLINA	0.16	7.98	0.66	0.56	3.40	0.27	2.09	0.18
33 NORTH DAKOTA	44.21	2.63	0.63	0.51	2.47	0.22	0.47	1.35
34 OHIO	0.15	38.38	0.66	0.57	3.42	0.27	0.58	0.18
35 OKLAHOMA	0.15	2.58	45.33	0.49	2.45	0.21	0.50	0.21
36 OREGON	0.13	2.40	0.58	46.77	2.42	0.21	0.43	0.15
37 PENNSYLVANIA	0.15	3.53	0.65	0.56	37.32	0.31	0.61	0.18
38 RHODE ISLAND	0.14	2.70	0.58	0.51	3.33	34.15	0.56	0.17
39 SOUTH CAROLINA	0.16	2.90	0.65	0.57	3.35	0.29	38.94	0.19
40 SOUTH DAKOTA	0.66	2.76	0.72	0.55	2.66	0.23	0.50	41.40
41 TENNESSEE	0.15	2.84	0.68	0.50	2.82	0.24	0.74	0.18
42 TEXAS	0.15	2.49	1.12	0.50	2.63	0.24	0.55	0.17
43 UTAH	0.17	2.67	0.72	0.85	2.84	0.25	0.52	0.21
44 VERMONT	0.13	2.71	0.58	0.51	3.58	0.57	0.55	0.16
45 VIRGINIA	0.17	3.07	0.68	0.59	3.59	0.29	0.93	0.20
46 WASHINGTON	0.13	2.37	0.54	1.29	2.44	0.21	0.44	0.16
47 WEST VIRGINIA	0.16	3.37	0.65	0.56	3.65	0.27	0.75	0.18
48 WISCONSIN	0.19	3.48	0.65	0.56	2.92	0.25	0.55	0.21
49 WYOMING	0.39	2.92	0.78	1.37	2.88	0.25	0.54	0.77
50 ALASKA	0.10	1.88	0.41	1.08	1.99	0.17	0.33	0.12
51 HAWAII	0.16	3.01	0.71	1.36	3.14	0.28	0.60	0.20
52 TOTAL	0.28	4.89	1.26	1.10	5.13	0.47	1.01	0.34

TABLE H-6
INSURANCE-PREMIUM TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	1.81	3.36	0.29	0.13	1.40	0.93	0.60	1.11
2 ARIZONA	0.79	3.01	1.50	0.10	0.98	1.20	0.44	0.81
3 ARKANSAS	1.37	4.39	0.26	0.10	1.09	0.76	0.46	0.92
4 CALIFORNIA	0.67	2.18	0.30	0.08	0.85	1.82	0.38	0.72
5 COLORADO	0.83	3.36	0.68	0.10	1.00	1.00	0.45	0.85
6 CONNECTICUT	0.81	2.41	0.21	0.34	1.04	0.72	0.46	0.83
7 DELAWARE	1.20	3.10	0.26	0.15	2.62	0.86	1.14	1.03
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.02	2.60	0.21	0.11	1.32	0.69	0.53	0.90
10 GEORGIA	1.94	2.94	0.24	0.12	1.49	0.81	0.67	0.98
11 IDAHO	0.78	2.51	1.26	0.10	0.96	1.93	0.43	0.83
12 ILLINOIS	1.04	2.63	0.23	0.11	1.17	0.78	0.52	1.63
13 INDIANA	1.06	2.66	0.24	0.12	1.20	0.81	0.53	1.67
14 IOWA	0.95	2.82	0.27	0.13	1.12	0.84	0.49	1.19
15 KANSAS	0.93	3.04	0.29	0.11	1.07	0.90	0.47	1.02
16 KENTUCKY	2.26	2.90	0.25	0.12	1.74	0.80	0.68	1.05
17 LOUISIANA	1.08	5.41	0.27	0.11	1.22	0.80	0.53	0.99
18 MAINE	0.87	2.56	0.22	0.67	1.18	0.76	0.50	0.92
19 MARYLAND	1.05	2.66	0.22	0.13	2.66	0.75	1.14	0.91
20 MASSACHUSETTS	0.76	2.25	0.19	0.35	0.98	0.67	0.43	0.70
21 MICHIGAN	0.89	2.38	0.21	0.11	1.19	0.76	0.53	1.25
22 MINNESOTA	0.83	2.48	0.24	0.10	0.97	0.74	0.43	2.00
23 MISSISSIPPI	1.48	5.72	0.21	0.10	1.00	0.69	0.45	0.83
24 MISSOURI	1.42	3.21	0.20	0.11	1.09	0.86	0.40	1.49
25 MONTANA	0.79	2.55	0.49	0.10	0.96	1.76	0.43	0.93
26 NEBRASKA	0.91	2.82	0.30	0.11	1.06	0.84	0.47	0.99
27 NEVADA	0.69	2.16	1.04	0.08	0.79	1.03	0.36	0.66
28 NEW HAMPSHIRE	0.81	2.40	0.21	0.35	1.05	0.71	0.46	0.84
29 NEW JERSEY	0.91	2.59	0.22	0.16	1.36	0.76	0.57	0.94
30 NEW MEXICO	0.79	3.57	0.60	0.10	0.95	1.05	0.42	0.81
31 NEW YORK	0.88	2.51	0.21	0.14	1.25	0.69	0.52	0.86
32 NORTH CAROLINA	1.43	2.82	0.24	0.13	2.07	0.81	0.83	0.97
33 NORTH DAKOTA	0.83	2.43	0.25	0.10	0.98	0.79	0.43	1.14
34 OHIO	1.03	2.80	0.24	0.13	1.34	0.83	0.63	1.30
35 OKLAHOMA	0.84	4.95	0.26	0.10	1.03	0.73	0.44	0.92
36 OREGON	0.73	2.37	0.31	0.09	0.94	2.40	0.41	0.79
37 PENNSYLVANIA	0.98	2.80	0.24	0.16	1.46	0.82	0.63	1.01
38 RHODE ISLAND	0.86	2.56	0.22	0.36	1.11	0.75	0.49	0.88
39 SOUTH CAROLINA	1.18	2.88	0.24	0.13	1.64	0.83	0.69	0.97
40 SOUTH DAKOTA	0.89	2.74	0.27	0.11	1.05	0.82	0.46	1.09
41 TENNESSEE	30.96	3.29	0.23	0.11	1.68	0.76	0.56	0.94
42 TEXAS	0.88	48.49	0.40	0.10	1.12	0.77	0.47	0.83
43 UTAH	0.88	2.99	37.91	0.12	1.09	1.31	0.49	0.90
44 VERMONT	0.87	2.53	0.22	40.45	1.16	0.76	0.50	0.90
45 VIRGINIA	2.01	2.96	0.25	0.13	35.38	0.86	1.25	1.00
46 WASHINGTON	0.75	2.31	0.29	0.10	0.94	48.00	0.42	0.80
47 WEST VIRGINIA	3.21	2.83	0.24	0.13	1.95	0.84	35.50	1.02
48 WISCONSIN	0.95	2.73	0.25	0.12	1.16	0.85	0.51	40.88
49 WYOMING	0.96	2.98	0.64	0.12	1.14	1.18	0.54	1.12
50 ALASKA	0.57	1.83	0.19	0.07	0.73	2.16	0.32	0.63
51 HAWAII	0.98	3.14	0.30	0.12	1.24	2.11	0.56	1.01
52 TOTAL	1.72	5.38	0.45	0.22	2.00	1.63	0.93	1.69

TABLE H-6
INSURANCE-PREMIUM TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.11	0.09	0.24	1.62	100.00	5632.40	6.67	5.41
2 ARIZONA	0.16	0.10	0.27	1.57	100.00	1992.12	5.26	4.78
3 ARKANSAS	0.10	0.08	0.21	3.04	100.00	2529.22	5.32	4.86
4 CALIFORNIA	0.10	0.17	0.44	1.56	100.00	28087.30	6.41	5.56
5 COLORADO	0.09	0.10	0.27	1.63	100.00	3697.60	7.71	7.10
6 CONNECTICUT	0.09	0.07	0.18	1.64	100.00	9600.46	14.14	13.14
7 DELAWARE	0.11	0.09	0.22	1.68	100.00	1230.66	10.26	9.59
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.09	0.07	0.18	1.56	100.00	6653.03	4.81	4.33
10 GEORGIA	0.10	0.09	0.21	1.92	100.00	7188.30	6.82	6.27
11 IDAHO	0.53	0.12	0.31	2.30	100.00	1478.05	8.61	7.85
12 ILLINOIS	0.10	0.08	0.20	2.46	100.00	16756.94	6.46	5.96
13 INDIANA	0.10	0.08	0.20	2.50	100.00	6028.61	5.05	4.68
14 IOWA	0.12	0.08	0.22	2.85	100.00	4742.44	6.89	6.35
15 KANSAS	0.14	0.08	0.22	2.93	100.00	3813.85	6.88	6.27
16 KENTUCKY	0.10	0.09	0.23	2.36	100.00	4056.20	5.19	4.76
17 LOUISIANA	0.11	0.08	0.21	3.04	100.00	6266.66	7.34	6.74
18 MAINE	0.09	0.08	0.20	1.77	100.00	1441.70	5.85	5.36
19 MARYLAND	0.09	0.08	0.20	1.77	100.00	5454.27	6.51	5.98
20 MASSACHUSETTS	0.08	0.07	0.17	1.58	100.00	6797.19	5.13	4.73
21 MICHIGAN	0.09	0.07	0.18	2.27	100.00	12076.61	6.01	5.54
22 MINNESOTA	0.11	0.07	0.20	2.55	100.00	5525.58	6.33	5.83
23 MISSISSIPPI	0.08	0.07	0.18	2.89	100.00	3042.38	5.32	4.84
24 MISSOURI	0.13	0.08	0.21	2.03	100.00	7879.59	7.19	6.63
25 MONTANA	0.43	0.11	0.28	2.98	100.00	1257.79	7.18	6.52
26 NEBRASKA	0.19	0.08	0.21	2.41	100.00	1215.46	3.31	3.06
27 NEVADA	0.21	0.09	0.23	0.92	100.00	494.44	5.08	4.44
28 NEW HAMPSHIRE	0.09	0.07	0.18	1.61	100.00	1273.97	7.91	7.32
29 NEW JERSEY	0.09	0.08	0.20	2.00	100.00	12445.20	7.60	7.09
30 NEW MEXICO	0.14	0.10	0.25	1.67	100.00	1550.99	6.29	5.67
31 NEW YORK	0.09	0.07	0.17	1.85	100.00	34597.10	7.82	7.18
32 NORTH CAROLINA	0.10	0.08	0.21	2.62	100.00	8690.99	7.26	6.69
33 NORTH DAKOTA	0.14	0.08	0.20	4.39	100.00	928.49	5.76	5.24
34 OHIO	0.10	0.08	0.21	2.57	100.00	18656.15	7.46	6.91
35 OKLAHOMA	0.11	0.08	0.20	2.30	100.00	3975.79	6.52	5.90
36 OREGON	0.12	0.30	0.74	1.86	100.00	3119.45	6.74	6.13
37 PENNSYLVANIA	0.10	0.09	0.21	2.20	100.00	19411.90	6.80	6.33
38 RHODE ISLAND	0.09	0.08	0.19	1.62	100.00	1822.75	8.17	7.65
39 SOUTH CAROLINA	0.10	0.08	0.22	2.20	100.00	3816.45	6.10	5.57
40 SOUTH DAKOTA	0.25	0.08	0.22	2.73	100.00	1231.08	6.96	6.25
41 TENNESSEE	0.09	0.08	0.20	2.07	100.00	6461.37	6.90	6.35
42 TEXAS	0.11	0.08	0.19	2.60	100.00	16896.16	6.61	5.98
43 UTAH	0.44	0.13	0.36	1.73	100.00	1608.41	6.63	6.04
44 VERMONT	0.09	0.08	0.21	1.86	100.00	703.60	6.95	6.33
45 VIRGINIA	0.10	0.09	0.21	2.47	100.00	8338.44	7.79	7.18
46 WASHINGTON	0.12	0.27	0.70	1.98	100.00	4295.84	5.80	5.27
47 WEST VIRGINIA	0.10	0.08	0.22	2.48	100.00	4104.48	9.06	8.23
48 WISCONSIN	0.10	0.08	0.22	2.58	100.00	5702.66	5.69	5.27
49 WYOMING	32.72	0.11	0.27	1.93	100.00	761.36	8.98	8.25
50 ALASKA	0.07	55.29	0.61	1.34	100.00	428.91	6.97	5.29
51 HAWAII	0.12	0.30	35.07	1.08	100.00	1355.85	7.93	7.05
52 TOTAL	0.18	0.19	0.37	2.12	100.00	317196.25	6.73	6.14

TABLE H-6
INSURANCE-PREMIUM TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	1.19	0.07	66.29	53.78	11.83	0.69	4559.11	5.48
2 ARIZONA	0.40	0.07	57.54	52.35	4.40	0.79	2375.36	6.27
3 ARKANSAS	0.40	0.07	58.82	53.78	4.38	0.74	2463.48	5.18
4 CALIFORNIA	0.62	0.22	39.73	34.50	3.84	1.39	30549.60	6.97
5 COLORADO	0.52	0.10	59.62	54.89	3.98	0.74	3691.66	7.78
6 CONNECTICUT	0.84	0.16	58.59	54.41	3.50	0.68	7631.62	11.24
7 DELAWARE	0.57	0.10	70.82	66.22	3.92	0.68	1027.78	8.56
8 DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00	832.18	4.17
9 FLORIDA	0.27	0.21	52.69	47.43	2.99	2.27	7566.67	5.47
10 GEORGIA	0.46	0.10	61.82	56.80	4.15	0.87	5903.80	5.60
11 IDAHO	0.64	0.12	57.28	52.22	4.24	0.82	1389.50	8.09
12 ILLINOIS	0.38	0.11	57.51	53.09	3.42	1.01	16135.74	6.22
13 INDIANA	0.31	0.06	63.35	58.78	3.87	0.70	6571.67	5.50
14 IOWA	0.45	0.09	59.37	54.72	3.84	0.80	4284.72	6.22
15 KANSAS	0.52	0.09	58.84	53.66	4.44	0.75	3625.98	6.54
16 KENTUCKY	0.37	0.07	60.68	55.59	4.29	0.79	3923.05	5.02
17 LOUISIANA	0.51	0.09	61.23	56.20	4.24	0.78	5216.79	6.11
18 MAINE	0.40	0.09	57.61	52.75	3.97	0.89	1432.10	5.91
19 MARYLAND	0.44	0.09	58.76	53.99	3.96	0.82	5830.21	6.96
20 MASSACHUSETTS	0.33	0.07	52.95	48.80	3.40	0.75	9079.15	6.86
21 MICHIGAN	0.41	0.07	56.59	52.10	3.83	0.66	12457.07	6.20
22 MINNESOTA	0.41	0.09	52.75	48.62	3.38	0.76	5561.01	6.37
23 MISSISSIPPI	0.41	0.07	55.01	50.03	4.23	0.74	2870.37	5.02
24 MISSOURI	0.46	0.09	58.21	53.70	3.76	0.75	7275.58	6.64
25 MONTANA	0.56	0.10	56.65	51.46	4.39	0.80	1228.04	7.01
26 NEBRASKA	0.21	0.04	58.86	54.32	3.77	0.77	1639.27	4.47
27 NEVADA	0.35	0.29	46.36	40.48	3.22	2.65	867.61	8.92
28 NEW HAMPSHIRE	0.51	0.08	62.47	57.80	4.01	0.67	1321.96	8.21
29 NEW JERSEY	0.43	0.08	61.88	57.74	3.49	0.66	12516.74	7.64
30 NEW MEXICO	0.53	0.09	56.15	50.58	4.77	0.80	1580.44	6.41
31 NEW YORK	0.47	0.18	49.58	45.49	2.96	1.13	31148.51	7.04
32 NORTH CAROLINA	0.47	0.10	61.46	56.64	3.99	0.83	6934.84	5.79
33 NORTH DAKOTA	0.44	0.08	55.79	50.78	4.25	0.76	888.94	5.51
34 OHIO	0.46	0.09	61.62	57.00	3.83	0.71	16400.48	6.56
35 OKLAHOMA	0.53	0.09	54.67	49.48	4.44	0.75	3904.74	6.40
36 OREGON	0.50	0.11	53.23	48.43	3.94	0.86	3563.10	7.70
37 PENNSYLVANIA	0.39	0.08	62.68	58.33	3.60	0.74	17893.97	6.26
38 RHODE ISLAND	0.44	0.08	65.85	61.64	3.55	0.67	1777.33	7.97
39 SOUTH CAROLINA	0.44	0.09	61.06	55.77	4.39	0.90	3355.97	5.36
40 SOUTH DAKOTA	0.61	0.09	58.60	52.68	5.15	0.77	1076.47	6.08
41 TENNESSEE	0.46	0.08	61.04	56.23	4.09	0.72	5769.63	6.16
42 TEXAS	0.52	0.11	51.51	46.63	4.03	0.84	14933.97	5.84
43 UTAH	0.50	0.09	62.09	56.56	4.72	0.82	1574.97	6.49
44 VERMONT	0.52	0.10	59.55	54.21	4.48	0.86	768.60	7.59
45 VIRGINIA	0.52	0.09	64.62	59.58	4.27	0.77	6910.46	6.46
46 WASHINGTON	0.44	0.09	52.00	47.24	3.95	0.81	5366.97	7.25
47 WEST VIRGINIA	0.72	0.10	64.50	58.61	5.15	0.74	3084.57	6.81
48 WISCONSIN	0.35	0.08	59.12	54.72	3.60	0.80	5694.13	5.60
49 WYOMING	0.64	0.10	67.28	61.77	4.78	0.73	649.50	7.66
50 ALASKA	1.59	0.10	44.71	33.91	10.18	0.62	549.94	8.94
51 HAWAII	0.55	0.33	64.93	57.71	4.51	2.71	1387.69	8.12
52 TOTAL	0.47	0.11	55.29	50.47	3.88	0.94	305050.99	6.47

TABLE H-6
INSURANCE-PREMIUM TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	5.06	0.26	0.08	61.42	57.52	2.95	0.95	1.27
2 ARIZONA	5.72	0.39	0.15	61.77	56.40	3.87	1.50	-1.01
3 ARKANSAS	4.87	0.23	0.09	58.18	54.66	2.54	0.98	0.14
4 CALIFORNIA	6.31	0.60	0.06	41.76	37.81	3.62	0.34	-0.56
5 COLORADO	7.12	0.46	0.12	59.58	55.09	3.56	0.93	0.01
6 CONNECTICUT	10.41	0.71	0.12	52.93	49.02	3.36	0.55	2.90
7 DELAWARE	7.68	0.75	0.13	66.96	60.07	5.87	1.02	1.69
8 DISTRICT OF COLUMBIA	3.38	0.69	0.10	100.00	81.04	16.52	2.44	-4.17
9 FLORIDA	5.02	0.37	0.09	55.88	51.23	3.73	0.92	-0.66
10 GEORGIA	5.21	0.31	0.09	57.07	53.07	3.11	0.89	1.22
11 IDAHO	7.28	0.32	0.49	55.76	50.15	2.20	3.41	0.52
12 ILLINOIS	5.51	0.61	0.09	56.59	50.18	5.56	0.84	0.24
13 INDIANA	4.92	0.46	0.12	65.33	58.43	5.51	1.39	-0.45
14 IOWA	5.75	0.36	0.11	56.90	52.57	3.32	1.01	0.66
15 KANSAS	6.02	0.41	0.12	57.62	53.02	3.57	1.02	0.34
16 KENTUCKY	4.65	0.28	0.09	59.88	55.51	3.34	1.03	0.17
17 LOUISIANA	5.72	0.31	0.09	56.79	53.15	2.84	0.81	1.23
18 MAINE	5.38	0.31	0.11	57.45	53.22	3.11	1.11	0.04
19 MARYLAND	6.24	0.59	0.12	60.37	54.14	5.15	1.08	-0.45
20 MASSACHUSETTS	6.21	0.56	0.09	60.05	54.37	4.86	0.82	-1.72
21 MICHIGAN	5.56	0.53	0.11	57.35	51.38	4.94	1.03	-0.19
22 MINNESOTA	5.85	0.41	0.12	52.91	48.58	3.37	0.96	-0.04
23 MISSISSIPPI	4.76	0.18	0.08	53.56	50.81	1.88	0.87	0.30
24 MISSOURI	6.06	0.46	0.12	56.26	51.36	3.90	1.01	0.55
25 MONTANA	6.56	0.34	0.10	56.06	52.49	2.75	0.83	0.17
26 NEBRASKA	3.97	0.39	0.10	65.86	58.59	5.77	1.51	-1.15
27 NEVADA	7.60	0.71	0.61	60.26	51.31	4.81	4.15	-3.84
28 NEW HAMPSHIRE	7.63	0.45	0.13	63.34	58.85	3.47	1.02	-0.30
29 NEW JERSEY	6.74	0.62	0.28	62.02	54.75	5.00	2.26	-0.04
30 NEW MEXICO	5.96	0.33	0.13	56.61	52.62	2.87	1.12	-0.12
31 NEW YORK	6.34	0.64	0.06	46.96	42.28	4.27	0.41	0.78
32 NORTH CAROLINA	5.44	0.27	0.09	56.00	52.54	2.64	0.82	1.47
33 NORTH DAKOTA	5.14	0.27	0.10	54.72	51.03	2.70	0.99	0.25
34 OHIO	5.95	0.51	0.11	58.54	53.07	4.53	0.94	0.90
35 OKLAHOMA	5.95	0.33	0.12	54.22	50.38	2.81	1.03	0.12
36 OREGON	6.70	0.47	0.52	56.52	49.24	3.46	3.82	-0.96
37 PENNSYLVANIA	5.69	0.48	0.09	60.75	55.19	4.68	0.88	0.53
38 RHODE ISLAND	7.37	0.48	0.12	65.28	60.36	3.93	0.98	0.20
39 SOUTH CAROLINA	5.05	0.23	0.09	57.97	54.55	2.48	0.93	0.74
40 SOUTH DAKOTA	5.72	0.26	0.10	55.31	52.04	2.39	0.88	0.87
41 TENNESSEE	5.77	0.30	0.09	58.31	54.65	2.84	0.82	0.74
42 TEXAS	5.38	0.38	0.08	48.42	44.63	3.17	0.63	0.77
43 UTAH	6.00	0.37	0.11	61.60	56.98	3.53	1.09	0.14
44 VERMONT	7.14	0.32	0.13	61.66	58.02	2.62	1.02	-0.64
45 VIRGINIA	5.96	0.38	0.12	60.22	55.62	3.51	1.08	1.33
46 WASHINGTON	6.23	0.52	0.51	57.51	49.38	4.11	4.02	-1.45
47 WEST VIRGINIA	6.39	0.31	0.11	57.73	54.20	2.63	0.90	2.25
48 WISCONSIN	5.05	0.43	0.12	58.75	52.98	4.56	1.21	0.09
49 WYOMING	7.10	0.46	0.10	63.69	58.99	3.82	0.87	1.32
50 ALASKA	7.83	0.52	0.60	50.91	44.56	2.95	3.40	-1.97
51 HAWAII	7.10	0.48	0.53	65.45	57.30	3.86	4.29	-0.19
52 TOTAL	5.88	0.47	0.11	54.33	49.40	3.97	0.96	0.26

TABLE H-6
INSURANCE-PREMIUM TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	106.60	83.68
2 ARIZONA	45.48	75.16
3 ARKANSAS	62.06	52.88
4 CALIFORNIA	533.00	831.79
5 COLORADO	85.82	91.82
6 CONNECTICUT	220.31	142.65
7 DELAWARE	28.08	28.38
8 DISTRICT OF COLUMBIA	0.00	50.18
9 FLORIDA	125.11	185.18
10 GEORGIA	159.02	121.99
11 IDAHO	38.07	37.68
12 ILLINOIS	407.00	331.06
13 INDIANA	155.56	161.66
14 IOWA	122.05	121.06
15 KANSAS	93.37	92.42
16 KENTUCKY	100.97	97.12
17 LOUISIANA	152.12	116.69
18 MAINE	35.49	35.36
19 MARYLAND	121.82	145.52
20 MASSACHUSETTS	154.65	230.41
21 MICHIGAN	307.77	362.40
22 MINNESOTA	140.68	157.35
23 MISSISSIPPI	74.53	79.13
24 MISSOURI	194.28	117.13
25 MONTANA	31.17	39.25
26 NEBRASKA	30.09	61.55
27 NEVADA	10.13	27.75
28 NEW HAMPSHIRE	31.73	31.22
29 NEW JERSEY	300.58	247.23
30 NEW MEXICO	38.76	42.85
31 NEW YORK	734.74	789.81
32 NORTH CAROLINA	206.43	134.75
33 NORTH DAKOTA	23.75	34.41
34 OHIO	456.46	349.88
35 OKLAHOMA	96.32	81.50
36 OREGON	77.22	94.22
37 PENNSYLVANIA	461.55	342.27
38 RHODE ISLAND	43.29	33.31
39 SOUTH CAROLINA	91.08	58.47
40 SOUTH DAKOTA	31.07	40.69
41 TENNESSEE	158.49	135.01
42 TEXAS	387.86	273.41
43 UTAH	37.58	43.20
44 VERMONT	17.88	26.38
45 VIRGINIA	174.84	154.85
46 WASHINGTON	98.72	167.33
47 WEST VIRGINIA	102.79	61.26
48 WISCONSIN	147.16	166.88
49 WYOMING	20.58	22.00
50 ALASKA	8.25	43.98
51 HAWAII	25.39	56.38
52 TOTAL	7308.55	7308.55

TABLE H-7
PUBLIC-UTILITY TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	41.93	8.19	8.38	2.11	8.26	8.38	8.18	8.19
2 ARIZONA	8.22	22.77	8.18	26.73	3.11	8.35	8.86	8.11
3 ARKANSAS	8.67	8.31	28.88	2.45	8.59	8.35	8.88	8.14
4 CALIFORNIA	8.17	8.87	8.18	74.74	8.53	8.29	8.85	8.18
5 COLORADO	8.25	2.83	8.27	25.28	25.68	8.32	8.86	8.18
6 CONNECTICUT	8.24	8.13	8.11	1.87	8.28	19.45	8.88	8.15
7 DELAWARE	8.46	8.13	8.14	2.81	8.19	8.54	5.86	1.49
8 DISTRICT OF COLUMBIA	8.46	8.12	8.15	1.87	8.18	8.44	1.52	47.89
9 FLORIDA	2.59	8.89	8.15	1.31	8.14	8.29	8.89	8.18
10 GEORGIA	3.85	8.15	8.25	2.18	8.21	8.48	8.13	8.23
11 IDAHO	8.21	8.78	8.15	7.52	8.83	8.31	8.86	8.18
12 ILLINOIS	8.44	8.18	8.24	2.58	8.29	8.41	8.11	8.18
13 INDIANA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
14 IOWA	8.35	8.23	8.41	2.46	8.43	8.34	8.87	8.13
15 KANSAS	8.48	8.34	4.19	3.81	4.86	8.31	8.87	8.13
16 KENTUCKY	8.93	8.19	2.93	2.32	8.27	8.39	8.12	8.24
17 LOUISIANA	3.11	8.47	2.26	2.78	1.91	8.46	8.18	8.16
18 MAINE	8.24	8.12	8.18	1.81	8.18	3.28	8.88	8.17
19 MARYLAND	8.46	8.13	8.14	2.81	8.19	8.54	5.86	1.49
20 MASSACHUSETTS	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
21 MICHIGAN	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
22 MINNESOTA	8.34	8.23	8.28	2.25	8.36	8.33	8.87	8.13
23 MISSISSIPPI	4.89	8.39	1.92	2.22	8.61	8.38	8.89	8.14
24 MISSOURI	8.51	8.28	2.94	2.64	8.68	8.32	8.87	8.13
25 MONTANA	8.22	8.59	8.17	6.36	1.29	8.29	8.86	8.89
26 NEBRASKA	8.31	8.37	8.42	3.36	8.45	8.33	8.86	8.11
27 NEVADA	8.18	4.81	8.14	26.68	8.81	8.28	8.85	8.89
28 NEW HAMPSHIRE	8.24	8.13	8.11	1.87	8.28	19.45	8.88	8.15
29 NEW JERSEY	8.34	8.15	8.14	2.35	8.23	8.74	8.33	8.61
30 NEW MEXICO	8.38	2.78	8.22	38.22	2.61	8.33	8.86	8.11
31 NEW YORK	8.39	8.15	8.15	2.18	8.22	2.12	8.25	8.63
32 NORTH CAROLINA	8.59	8.15	8.22	2.39	8.23	8.46	8.14	8.27
33 NORTH DAKOTA	8.24	8.24	8.16	2.29	8.58	8.26	8.85	8.89
34 OHIO	8.41	8.17	8.19	2.52	8.26	8.49	8.19	8.52
35 OKLAHOMA	8.39	8.47	2.19	2.68	2.51	8.34	8.88	8.13
36 OREGON	8.17	8.43	8.18	24.18	8.44	8.28	8.85	8.89
37 PENNSYLVANIA	8.34	8.15	8.14	2.35	8.23	8.74	8.33	8.61
38 RHODE ISLAND	8.24	8.13	8.11	1.87	8.28	19.45	8.88	8.15
39 SOUTH CAROLINA	8.77	8.15	8.21	2.46	8.22	8.49	8.14	8.38
40 SOUTH DAKOTA	8.25	8.38	8.19	3.18	1.15	8.28	8.86	8.18
41 TENNESSEE	3.36	8.23	6.38	2.21	8.35	8.38	8.11	8.22
42 TEXAS	8.47	3.85	8.82	3.59	4.13	8.45	8.89	8.14
43 UTAH	8.24	16.57	8.19	22.44	3.27	8.35	8.86	8.11
44 VERMONT	8.22	8.12	8.18	1.69	8.17	6.24	8.87	8.13
45 VIRGINIA	8.71	8.14	8.22	2.12	8.21	8.43	8.55	2.68
46 WASHINGTON	8.16	8.32	8.18	18.55	8.39	8.29	8.85	8.89
47 WEST VIRGINIA	1.85	8.18	8.32	2.86	8.26	8.52	8.63	8.98
48 WISCONSIN	8.37	8.18	8.18	2.17	8.29	8.38	8.88	8.14
49 WYOMING	8.22	8.56	8.16	32.18	2.57	8.38	8.86	8.18
50 ALASKA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
51 HAWAII	8.21	8.32	8.11	13.14	8.32	8.48	8.88	8.12
52 TOTAL	8.89	8.54	8.43	5.96	8.78	1.68	8.35	8.87

TABLE H-7
PUBLIC-UTILITY TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	5.75	4.79	0.07	1.55	0.62	0.37	0.33	0.90
2 ARIZONA	0.47	0.27	0.89	1.22	0.48	0.32	0.64	0.20
3 ARKANSAS	0.99	0.53	0.11	1.84	0.71	0.47	4.44	1.18
4 CALIFORNIA	0.40	0.25	0.28	1.09	0.43	0.21	0.21	0.16
5 COLORADO	0.47	0.27	0.64	1.32	0.52	0.45	4.95	0.22
6 CONNECTICUT	0.65	0.37	0.05	1.30	0.51	0.26	0.23	0.25
7 DELAWARE	1.22	0.72	0.06	1.40	0.55	0.30	0.26	0.41
8 DISTRICT OF COLUMBIA	1.14	0.76	0.05	1.42	0.56	0.31	0.25	0.43
9 FLORIDA	70.05	5.92	0.04	1.10	0.44	0.28	0.20	0.39
10 GEORGIA	14.01	40.41	0.06	1.49	0.59	0.35	0.29	2.67
11 IDAHO	0.44	0.24	26.71	1.17	0.47	0.31	0.31	0.19
12 ILLINOIS	0.80	0.49	0.08	31.86	13.47	1.05	0.35	1.53
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.58	0.33	0.10	5.15	2.12	43.85	0.67	0.44
15 KANSAS	0.58	0.34	0.14	1.96	0.78	0.71	36.62	0.47
16 KENTUCKY	1.04	0.72	0.09	6.62	2.77	0.44	0.39	36.08
17 LOUISIANA	2.12	0.70	0.11	1.93	0.74	0.45	0.55	0.52
18 MAINE	0.58	0.37	0.06	1.42	0.54	0.23	0.20	0.25
19 MARYLAND	1.22	0.72	0.06	1.40	0.55	0.30	0.26	0.41
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.59	0.33	0.10	2.34	0.93	0.99	0.39	0.33
23 MISSISSIPPI	1.20	0.67	0.08	1.52	0.59	0.37	0.41	0.65
24 MISSOURI	0.66	0.40	0.12	5.00	2.06	3.92	5.56	2.67
25 MONTANA	0.43	0.25	2.66	1.26	0.50	0.44	0.38	0.20
26 NEBRASKA	0.51	0.28	0.25	1.55	0.61	2.28	14.11	0.29
27 NEVADA	0.38	0.22	3.85	1.06	0.42	0.26	0.31	0.17
28 NEW HAMPSHIRE	0.65	0.37	0.05	1.30	0.51	0.26	0.23	0.25
29 NEW JERSEY	0.86	0.51	0.06	1.96	0.80	0.30	0.25	0.35
30 NEW MEXICO	0.63	0.30	0.33	1.27	0.49	0.31	0.71	0.22
31 NEW YORK	0.82	0.50	0.06	1.61	0.64	0.31	0.26	0.38
32 NORTH CAROLINA	1.35	1.44	0.06	1.52	0.60	0.34	0.30	1.61
33 NORTH DAKOTA	0.42	0.25	0.22	1.35	0.53	1.04	0.47	0.23
34 OHIO	0.80	0.53	0.08	11.51	4.85	0.44	0.31	0.93
35 OKLAHOMA	0.73	0.40	0.12	1.65	0.65	0.46	3.96	0.32
36 OREGON	0.38	0.22	1.72	1.04	0.40	0.20	0.22	0.15
37 PENNSYLVANIA	0.86	0.51	0.06	1.96	0.80	0.30	0.25	0.35
38 RHODE ISLAND	0.65	0.37	0.05	1.30	0.51	0.26	0.23	0.25
39 SOUTH CAROLINA	1.90	17.42	0.06	1.53	0.61	0.35	0.30	0.61
40 SOUTH DAKOTA	0.44	0.25	0.49	1.36	0.54	0.99	0.82	0.23
41 TENNESSEE	1.31	3.32	0.08	2.59	1.05	0.39	0.46	7.48
42 TEXAS	0.93	0.47	0.18	1.51	0.59	0.37	0.68	0.33
43 UTAH	0.48	0.27	11.68	1.28	0.51	0.38	0.62	0.21
44 VERMONT	0.56	0.34	0.05	1.13	0.44	0.22	0.19	0.21
45 VIRGINIA	2.53	3.59	0.07	1.46	0.57	0.32	0.27	1.73
46 WASHINGTON	0.38	0.22	2.08	1.05	0.41	0.25	0.22	0.16
47 WEST VIRGINIA	1.57	7.18	0.07	2.84	1.19	0.40	0.33	2.17
48 WISCONSIN	0.75	0.41	0.09	7.93	3.27	0.90	0.32	0.40
49 WYOMING	0.44	0.25	1.85	1.27	0.50	0.47	0.62	0.20
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.47	0.29	0.21	1.42	0.53	0.26	0.24	0.20
52 TOTAL	4.78	1.30	0.24	6.04	2.52	0.86	0.68	0.76

TABLE H-7
PUBLIC-UTILITY TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	2.54	0.09	0.65	0.65	1.12	0.52	9.90	0.79
2 ARIZONA	0.41	0.07	0.40	0.58	0.86	0.45	0.11	0.64
3 ARKANSAS	16.46	0.08	0.54	0.62	1.15	0.60	2.69	5.27
4 CALIFORNIA	0.24	0.06	0.33	0.47	0.82	0.29	0.09	0.41
5 COLORADO	0.46	0.07	0.37	0.53	0.87	0.54	0.14	0.96
6 CONNECTICUT	0.23	2.08	0.53	37.65	0.99	0.38	0.12	0.54
7 DELAWARE	0.31	0.13	41.51	0.94	1.15	0.44	0.21	0.55
8 DISTRICT OF COLUMBIA	0.33	0.10	10.60	0.75	1.71	0.46	0.22	0.54
9 FLORIDA	0.95	0.07	0.61	0.50	0.81	0.40	0.29	0.45
10 GEORGIA	0.56	0.09	0.81	0.70	1.11	0.50	0.51	0.69
11 IDAHO	0.34	0.07	0.35	0.53	0.82	0.40	0.11	0.51
12 ILLINOIS	0.42	0.10	0.69	0.73	10.00	0.80	0.24	1.76
13 INDIANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
14 IOWA	0.46	0.09	0.46	0.62	1.31	7.31	0.21	14.56
15 KANSAS	0.75	0.08	0.46	0.53	1.09	0.82	0.29	16.97
16 KENTUCKY	2.03	0.10	0.76	0.68	3.31	0.59	0.57	1.99
17 LOUISIANA	33.65	0.10	0.66	0.83	1.27	0.57	2.73	1.00
18 MAINE	0.23	62.38	0.55	6.15	0.99	0.35	0.12	0.46
19 MARYLAND	0.31	0.13	41.51	0.94	1.15	0.44	0.21	0.55
20 MASSACHUSETTS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
21 MICHIGAN	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
22 MINNESOTA	0.40	0.08	0.46	0.59	2.48	50.16	0.18	1.98
23 MISSISSIPPI	9.56	0.09	0.58	0.66	1.04	0.49	30.71	0.90
24 MISSOURI	0.74	0.08	0.49	0.56	1.33	1.00	0.35	44.62
25 MONTANA	0.37	0.06	0.35	0.49	0.84	0.73	0.12	0.62
26 NEBRASKA	0.44	0.08	0.40	0.54	0.95	0.74	0.19	4.37
27 NEVADA	0.32	0.06	0.33	0.47	0.77	0.36	0.09	0.49
28 NEW HAMPSHIRE	0.23	2.08	0.53	37.65	0.99	0.38	0.12	0.54
29 NEW JERSEY	0.31	0.19	2.32	1.34	3.24	0.45	0.16	0.55
30 NEW MEXICO	0.47	0.07	0.39	0.55	0.87	0.43	0.14	0.68
31 NEW YORK	0.32	0.21	1.69	3.99	1.31	0.45	0.18	0.57
32 NORTH CAROLINA	0.40	0.11	0.91	0.81	1.38	0.49	0.31	0.66
33 NORTH DAKOTA	0.32	0.06	0.34	0.44	0.91	6.31	0.14	1.06
34 OHIO	0.37	0.11	1.27	0.88	18.99	0.88	0.21	0.79
35 OKLAHOMA	2.09	0.08	0.52	0.58	1.07	0.58	0.25	2.46
36 OREGON	0.22	0.06	0.33	0.46	0.75	0.27	0.08	0.38
37 PENNSYLVANIA	0.31	0.19	2.32	1.34	3.24	0.45	0.16	0.55
38 RHODE ISLAND	0.23	2.08	0.53	37.65	0.99	0.38	0.12	0.54
39 SOUTH CAROLINA	0.42	0.11	0.93	0.86	1.12	0.49	0.32	0.68
40 SOUTH DAKOTA	0.36	0.07	0.35	0.48	0.90	3.11	0.15	1.16
41 TENNESSEE	7.80	0.09	0.72	0.68	1.23	0.53	1.98	1.95
42 TEXAS	2.04	0.10	0.61	0.78	1.01	0.48	0.28	0.92
43 UTAH	0.43	0.08	0.39	0.58	0.89	0.49	0.12	0.66
44 VERMONT	0.21	3.52	0.47	11.92	0.85	0.32	0.11	0.41
45 VIRGINIA	0.42	0.10	3.80	0.75	1.36	0.47	0.36	0.65
46 WASHINGTON	0.22	0.06	0.33	0.49	0.75	0.29	0.08	0.42
47 WEST VIRGINIA	0.57	0.13	4.33	0.91	2.60	0.59	0.53	0.86
48 WISCONSIN	0.37	0.10	0.52	0.67	3.95	0.87	0.20	0.90
49 WYOMING	0.33	0.07	0.36	0.50	0.86	0.53	0.12	0.75
50 ALASKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 HAWAII	0.26	0.07	0.44	0.63	1.01	0.36	0.10	0.49
52 TOTAL	1.08	0.56	2.43	3.02	3.67	2.37	0.38	2.05

TABLE H-7
PUBLIC-UTILITY TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.07	0.20	0.07	0.07	0.94	0.11	2.44	0.87
2 ARIZONA	1.57	0.30	3.92	0.06	0.78	2.41	2.01	0.28
3 ARKANSAS	0.11	0.27	0.10	0.07	0.87	0.22	2.12	0.55
4 CALIFORNIA	0.17	0.14	0.48	0.05	0.71	0.21	1.90	0.25
5 COLORADO	2.43	5.22	0.35	0.06	0.72	2.27	1.88	0.28
6 CONNECTICUT	0.05	0.13	0.05	4.49	1.60	0.07	9.28	0.39
7 DELAWARE	0.06	0.16	0.06	0.11	3.95	0.08	9.31	1.15
8 DISTRICT OF COLUMBIA	0.05	0.16	0.05	0.08	2.27	0.07	3.99	1.50
9 FLORIDA	0.04	0.13	0.04	0.06	0.87	0.06	2.32	0.86
10 GEORGIA	0.06	0.18	0.06	0.08	1.11	0.08	2.93	0.27
11 IDAHO	5.99	0.26	1.06	0.06	0.72	0.32	1.86	0.25
12 ILLINOIS	0.09	0.22	0.07	0.08	1.15	0.11	2.88	0.56
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.12	2.14	0.09	0.07	0.78	0.15	2.00	0.38
15 KANSAS	0.18	3.88	0.12	0.06	0.74	0.33	1.84	0.36
16 KENTUCKY	0.08	0.21	0.08	0.08	1.02	0.12	2.62	5.03
17 LOUISIANA	0.13	0.27	0.11	0.10	1.11	0.34	2.60	0.64
18 MAINE	0.05	0.12	0.05	0.73	1.48	0.07	4.13	0.40
19 MARYLAND	0.06	0.16	0.06	0.11	3.95	0.08	9.31	1.15
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.13	0.38	0.08	0.06	0.79	0.14	2.01	0.36
23 MISSISSIPPI	0.08	0.20	0.08	0.07	0.91	0.28	2.23	0.63
24 MISSOURI	0.13	1.67	0.10	0.06	0.78	0.20	1.95	0.48
25 MONTANA	26.89	0.47	0.31	0.05	0.67	0.68	1.73	0.26
26 NEBRASKA	0.30	41.62	0.13	0.06	0.69	0.34	1.79	0.32
27 NEVADA	0.38	0.21	27.53	0.05	0.66	0.40	1.73	0.23
28 NEW HAMPSHIRE	0.05	0.13	0.05	4.49	1.60	0.07	9.28	0.39
29 NEW JERSEY	0.07	0.16	0.06	0.15	19.38	0.09	15.40	0.65
30 NEW MEXICO	2.70	0.28	0.34	0.06	0.76	24.37	2.02	0.31
31 NEW YORK	0.06	0.16	0.06	0.47	6.16	0.09	52.56	0.61
32 NORTH CAROLINA	0.07	0.18	0.06	0.09	1.30	0.09	3.34	46.12
33 NORTH DAKOTA	6.46	0.84	0.10	0.05	0.59	0.14	1.52	0.26
34 OHIO	0.08	0.18	0.07	0.10	2.63	0.10	8.35	1.62
35 OKLAHOMA	0.14	0.35	0.11	0.06	0.82	1.01	2.08	0.44
36 OREGON	0.22	0.14	1.20	0.05	0.64	0.17	1.69	0.22
37 PENNSYLVANIA	0.07	0.16	0.06	0.15	19.38	0.09	15.40	0.65
38 RHODE ISLAND	0.05	0.13	0.05	4.49	1.60	0.07	9.28	0.39
39 SOUTH CAROLINA	0.07	0.18	0.06	0.10	1.30	0.09	3.39	5.43
40 SOUTH DAKOTA	6.57	10.97	0.13	0.05	0.63	0.20	1.61	0.27
41 TENNESSEE	0.08	0.20	0.07	0.08	0.99	0.14	2.49	0.39
42 TEXAS	0.17	0.31	0.18	0.08	1.00	2.45	2.46	0.56
43 UTAH	0.96	0.48	4.92	0.06	0.78	2.23	2.02	0.29
44 VERMONT	0.05	0.11	0.05	1.42	1.43	0.06	5.88	0.39
45 VIRGINIA	0.06	0.17	0.07	0.08	1.24	0.08	3.24	7.81
46 WASHINGTON	0.25	0.15	0.19	0.05	0.66	0.15	1.75	0.23
47 WEST VIRGINIA	0.07	0.21	0.08	0.10	2.60	0.10	3.98	3.75
48 WISCONSIN	0.11	0.23	0.07	0.08	0.94	0.11	2.46	0.43
49 WYOMING	3.38	7.30	0.31	0.06	0.69	0.26	1.83	0.26
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.13	0.14	0.18	0.07	0.86	0.16	2.35	0.30
52 TOTAL	0.17	0.34	0.14	0.35	4.47	0.32	12.85	2.81

TABLE H-7
PUBLIC-UTILITY TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.07	1.45	0.39	0.19	1.37	0.10	0.48	0.08
2 ARIZONA	0.10	1.09	0.36	0.92	1.10	0.08	0.13	0.10
3 ARKANSAS	0.08	1.51	0.94	0.23	1.25	0.09	0.28	0.10
4 CALIFORNIA	0.05	1.03	0.21	1.59	1.01	0.07	0.11	0.05
5 COLORADO	0.16	1.10	1.95	0.92	1.02	0.08	0.13	0.26
6 CONNECTICUT	0.05	1.25	0.19	0.18	2.28	5.68	0.21	0.05
7 DELAWARE	0.07	1.48	0.23	0.18	6.43	0.14	0.41	0.06
8 DISTRICT OF COLUMBIA	0.06	2.17	0.21	0.17	3.76	0.11	0.51	0.06
9 FLORIDA	0.05	1.03	0.17	0.11	1.21	0.08	0.39	0.05
10 GEORGIA	0.07	1.43	0.26	0.19	1.62	0.10	2.46	0.07
11 IDAHO	0.17	1.07	0.29	15.50	1.03	0.08	0.12	0.15
12 ILLINOIS	0.08	12.76	0.33	0.25	1.71	0.11	0.23	0.09
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.17	1.66	0.66	0.25	1.13	0.09	0.18	0.27
15 KANSAS	0.11	1.41	5.78	0.31	1.06	0.08	0.17	0.17
16 KENTUCKY	0.08	4.26	0.44	0.22	1.52	0.10	0.47	0.09
17 LOUISIANA	0.09	1.67	1.68	0.24	1.56	0.12	0.37	0.09
18 MAINE	0.04	1.32	0.18	0.18	2.14	0.94	0.19	0.05
19 MARYLAND	0.07	1.48	0.23	0.18	6.43	0.14	0.41	0.06
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	1.35	3.16	0.34	0.23	1.15	0.09	0.17	0.06
23 MISSISSIPPI	0.07	1.35	0.75	0.20	1.28	0.10	0.33	0.08
24 MISSOURI	0.13	1.70	3.52	0.27	1.17	0.08	0.20	0.15
25 MONTANA	7.93	1.08	0.31	14.25	0.96	0.07	0.12	3.78
26 NEBRASKA	0.14	1.21	0.84	0.36	0.99	0.08	0.15	2.23
27 NEVADA	0.07	0.98	0.28	14.80	0.93	0.07	0.11	0.08
28 NEW HAMPSHIRE	0.05	1.25	0.19	0.18	2.28	5.68	0.21	0.05
29 NEW JERSEY	0.06	4.22	0.25	0.22	32.34	0.20	0.28	0.06
30 NEW MEXICO	0.11	1.10	1.05	1.01	1.08	0.08	0.15	0.10
31 NEW YORK	0.06	1.71	0.26	0.19	9.30	0.60	0.26	0.06
32 NORTH CAROLINA	0.06	1.78	0.27	0.23	1.93	0.12	13.14	0.07
33 NORTH DAKOTA	51.45	1.15	0.27	0.35	0.84	0.06	0.13	11.63
34 OHIO	0.07	24.29	0.29	0.25	4.12	0.13	0.27	0.08
35 OKLAHOMA	0.08	1.38	43.39	0.24	1.15	0.09	0.22	0.11
36 OREGON	0.05	0.99	0.23	46.15	0.92	0.07	0.10	0.05
37 PENNSYLVANIA	0.06	4.22	0.25	0.22	32.34	0.20	0.28	0.06
38 RHODE ISLAND	0.05	1.25	0.19	0.18	2.28	5.68	0.21	0.05
39 SOUTH CAROLINA	0.07	1.44	0.27	0.24	1.90	0.14	41.46	0.07
40 SOUTH DAKOTA	4.88	1.13	0.34	0.54	0.90	0.07	0.13	44.82
41 TENNESSEE	0.07	1.60	0.62	0.20	1.44	0.10	0.67	0.08
42 TEXAS	0.08	1.29	2.53	0.30	1.36	0.12	0.28	0.08
43 UTAH	0.12	1.12	0.37	1.21	1.11	0.09	0.13	0.20
44 VERMONT	0.04	1.08	0.17	0.16	2.01	1.80	0.18	0.04
45 VIRGINIA	0.06	1.74	0.24	0.20	1.88	0.12	3.95	0.06
46 WASHINGTON	0.05	0.97	0.19	5.30	0.95	0.07	0.10	0.06
47 WEST VIRGINIA	0.08	3.40	0.32	0.24	4.17	0.14	0.68	0.08
48 WISCONSIN	0.15	4.98	0.29	0.25	1.40	0.10	0.20	0.14
49 WYOMING	0.25	1.10	0.32	17.64	1.00	0.07	0.12	5.70
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.05	1.22	0.23	2.89	1.25	0.09	0.13	0.05
52 TOTAL	0.13	4.71	0.75	0.74	7.15	0.45	1.23	0.11

TABLE H-7
PUBLIC-UTILITY TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.00	2.26	0.13	0.05	0.74	0.33	0.25	0.50
2 ARIZONA	0.27	1.50	15.83	0.04	0.35	1.54	0.14	0.38
3 ARKANSAS	2.20	7.12	0.17	0.04	0.57	0.40	0.20	0.60
4 CALIFORNIA	0.21	0.86	0.29	0.03	0.31	3.64	0.12	0.35
5 COLORADO	0.29	1.96	2.11	0.04	0.34	1.26	0.13	0.44
6 CONNECTICUT	0.30	0.76	0.08	0.77	0.47	0.32	0.17	0.40
7 DELAWARE	0.76	0.87	0.08	0.08	0.25	0.31	1.00	0.45
8 DISTRICT OF COLUMBIA	0.71	0.81	0.08	0.05	7.15	0.29	2.11	0.44
9 FLORIDA	0.61	0.77	0.06	0.04	1.13	0.20	0.21	0.37
10 GEORGIA	6.56	1.13	0.09	0.05	1.57	0.31	1.10	0.47
11 IDAHO	0.24	0.91	2.06	0.04	0.32	19.67	0.12	0.40
12 ILLINOIS	0.99	1.04	0.11	0.07	0.68	0.42	0.40	3.25
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.57	1.23	0.15	0.07	0.45	0.42	0.16	1.10
15 KANSAS	0.64	1.99	0.23	0.04	0.44	0.52	0.16	0.76
16 KENTUCKY	6.06	1.41	0.12	0.06	4.46	0.30	1.70	0.77
17 LOUISIANA	0.75	22.32	0.25	0.05	0.68	0.45	0.24	0.57
18 MAINE	0.29	0.75	0.08	2.44	0.52	0.31	0.17	0.43
19 MARYLAND	0.76	0.87	0.08	0.08	0.25	0.31	1.00	0.45
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.39	1.05	0.14	0.05	0.44	0.40	0.18	0.43
23 MISSISSIPPI	3.26	22.57	0.20	0.05	0.63	0.37	0.21	0.47
24 MISSOURI	3.17	1.93	0.17	0.05	0.52	0.40	0.18	1.22
25 MONTANA	0.26	0.93	0.45	0.04	0.32	14.74	0.12	0.48
26 NEBRASKA	0.39	1.32	0.20	0.04	0.37	0.50	0.14	0.54
27 NEVADA	0.23	0.99	3.20	0.03	0.30	1.82	0.11	0.34
28 NEW HAMPSHIRE	0.30	0.76	0.08	0.77	0.47	0.32	0.17	0.40
29 NEW JERSEY	0.47	0.93	0.10	0.12	1.33	0.37	0.61	0.50
30 NEW MEXICO	0.29	5.17	1.24	0.04	0.37	1.53	0.13	0.40
31 NEW YORK	0.51	1.03	0.10	0.24	1.80	0.32	0.66	0.50
32 NORTH CAROLINA	3.68	1.05	0.09	0.06	3.31	0.37	2.29	0.49
33 NORTH DAKOTA	0.28	0.77	0.10	0.03	0.32	0.53	0.12	0.60
34 OHIO	0.61	0.99	0.11	0.07	1.20	0.40	0.75	1.99
35 OKLAHOMA	0.43	10.36	0.25	0.04	0.52	0.42	0.18	0.54
36 OREGON	0.20	0.79	0.29	0.03	0.30	7.21	0.11	0.33
37 PENNSYLVANIA	0.47	0.93	0.10	0.12	1.33	0.37	0.61	0.50
38 RHODE ISLAND	0.30	0.76	0.08	0.77	0.47	0.32	0.17	0.40
39 SOUTH CAROLINA	1.19	1.13	0.10	0.06	3.89	0.30	1.39	0.49
40 SOUTH DAKOTA	0.30	0.88	0.26	0.04	0.33	0.61	0.13	0.50
41 TENNESSEE	23.86	5.27	0.13	0.05	4.27	0.37	0.36	0.55
42 TEXAS	0.46	54.49	1.96	0.05	0.62	0.55	0.20	0.45
43 UTAH	0.28	1.41	10.40	0.05	0.35	1.66	0.14	0.42
44 VERMONT	0.27	0.66	0.07	51.09	0.43	0.28	0.15	0.36
45 VIRGINIA	0.07	0.98	0.09	0.05	38.71	0.34	1.95	0.46
46 WASHINGTON	0.21	0.70	0.25	0.03	0.30	62.85	0.11	0.34
47 WEST VIRGINIA	14.97	1.31	0.11	0.07	4.12	0.42	21.61	0.66
48 WISCONSIN	0.44	1.00	0.12	0.06	0.53	0.44	0.20	0.24
49 WYOMING	0.26	0.97	0.95	0.04	0.33	1.84	0.13	0.44
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.26	1.00	0.17	0.03	0.39	3.74	0.14	0.43
52 TOTAL	1.35	4.49	0.35	0.24	3.29	3.08	0.63	2.00

TABLE H-7
PUBLIC-UTILITY TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.04	0.03	0.10	2.50	100.00	2890.00	3.42	2.94
2 ARIZONA	0.32	0.12	0.37	2.36	100.00	3220.86	8.50	7.44
3 ARKANSAS	0.06	0.03	0.11	3.33	100.00	944.07	1.99	1.78
4 CALIFORNIA	0.07	0.35	0.95	2.19	100.00	6712.45	1.53	0.96
5 COLORADO	4.46	0.10	0.28	2.27	100.00	2308.50	4.81	4.25
6 CONNECTICUT	0.03	0.02	0.07	2.25	100.00	20878.99	30.76	28.18
7 DELAWARE	0.03	0.03	0.08	2.43	100.00	114.93	0.96	0.87
8 DISTRICT OF COLUMBIA	0.03	0.02	0.07	1.54	100.00	3045.76	15.27	11.82
9 FLORIDA	0.02	0.02	0.05	1.70	100.00	11373.28	8.23	6.13
10 GEORGIA	0.03	0.03	0.08	2.29	100.00	1763.99	1.67	1.42
11 IDAHO	0.85	0.20	0.54	2.86	100.00	698.88	4.07	3.65
12 ILLINOIS	0.05	0.03	0.09	3.42	100.00	57250.69	22.06	19.91
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.07	0.03	0.10	2.82	100.00	417.23	0.61	0.54
15 KANSAS	0.17	0.04	0.12	2.41	100.00	2007.69	3.62	3.20
16 KENTUCKY	0.05	0.03	0.11	2.87	100.00	103.24	0.13	0.12
17 LOUISIANA	0.09	0.03	0.11	4.24	100.00	6806.87	7.97	6.94
18 MAINE	0.03	0.03	0.09	2.01	100.00	1442.46	5.85	4.67
19 MARYLAND	0.03	0.03	0.08	2.43	100.00	11386.54	13.59	11.65
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.07	0.03	0.11	3.17	100.00	11796.36	13.51	12.03
23 MISSISSIPPI	0.05	0.03	0.09	3.27	100.00	784.70	1.37	1.21
24 MISSOURI	0.08	0.03	0.11	2.40	100.00	9921.19	9.05	7.97
25 MONTANA	0.68	0.16	0.44	3.04	100.00	876.36	5.00	4.49
26 NEBRASKA	1.83	0.03	0.12	2.18	100.00	722.36	1.97	1.73
27 NEVADA	0.23	0.17	0.46	1.86	100.00	155.91	1.60	1.39
28 NEW HAMPSHIRE	0.03	0.02	0.07	2.25	100.00	555.61	3.45	3.21
29 NEW JERSEY	0.04	0.03	0.09	3.19	100.00	56073.72	34.22	31.31
30 NEW MEXICO	0.16	0.12	0.34	2.31	100.00	1033.04	4.19	3.66
31 NEW YORK	0.04	0.02	0.07	2.72	100.00	50966.11	11.52	9.96
32 NORTH CAROLINA	0.04	0.03	0.09	2.89	100.00	14119.21	11.80	9.94
33 NORTH DAKOTA	0.20	0.03	0.09	3.00	100.00	39.00	0.24	0.21
34 OHIO	0.04	0.03	0.09	3.39	100.00	32371.60	12.95	11.80
35 OKLAHOMA	0.11	0.04	0.11	2.62	100.00	1869.28	3.06	2.60
36 OREGON	0.09	0.08	2.21	2.10	100.00	1473.93	3.18	2.75
37 PENNSYLVANIA	0.04	0.03	0.09	3.19	100.00	15840.33	5.55	4.98
38 RHODE ISLAND	0.03	0.02	0.07	2.25	100.00	4841.88	21.71	20.15
39 SOUTH CAROLINA	0.04	0.03	0.10	2.55	100.00	2888.61	4.61	3.88
40 SOUTH DAKOTA	4.02	0.04	0.11	2.38	100.00	18.15	0.10	0.09
41 TENNESSEE	0.04	0.03	0.10	2.90	100.00	3015.40	3.22	2.90
42 TEXAS	0.15	0.04	0.12	3.63	100.00	17818.30	6.97	5.55
43 UTAH	3.91	0.12	0.35	2.54	100.00	727.29	3.00	2.69
44 VERMONT	0.03	0.02	0.08	1.98	100.00	666.03	6.58	5.69
45 VIRGINIA	0.03	0.03	0.08	2.71	100.00	21658.83	20.23	17.04
46 WASHINGTON	0.09	0.71	1.72	2.18	100.00	10185.91	13.76	10.69
47 WEST VIRGINIA	0.04	0.03	0.11	3.52	100.00	457.55	1.01	0.90
48 WISCONSIN	0.05	0.03	0.11	3.42	100.00	6066.03	5.97	5.30
49 WYOMING	6.62	0.18	0.47	2.33	100.00	220.01	2.60	2.37
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.06	0.34	60.63	1.03	100.00	2555.37	14.94	8.06
52 TOTAL	0.09	0.08	0.76	2.84	100.00	403084.50	8.55	7.44

TABLE H-7
PUBLIC-UTILITY TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.42	0.06	58.07	49.93	7.07	1.07	4122.54	4.88
2 ARIZONA	0.89	0.17	77.23	67.62	8.06	1.55	2888.43	7.41
3 ARKANSAS	0.18	0.03	71.92	64.36	6.61	0.96	2604.35	5.48
4 CALIFORNIA	0.45	0.12	25.26	15.82	7.47	1.97	21617.03	4.93
5 COLORADO	0.48	0.08	74.40	65.75	7.42	1.23	4062.41	8.47
6 CONNECTICUT	2.22	0.36	80.55	73.80	5.80	0.95	6094.12	8.98
7 DELAWARE	0.07	0.01	94.14	85.76	7.27	1.11	2432.00	20.27
8 DISTRICT OF COLUMBIA	2.45	0.99	52.91	40.97	8.50	3.44	3324.49	16.66
9 FLORIDA	1.42	0.67	29.95	22.32	5.18	2.45	6651.29	4.81
10 GEORGIA	0.22	0.03	59.59	50.68	7.67	1.25	7819.08	7.42
11 IDAHO	0.36	0.06	73.29	65.78	6.41	1.10	1397.62	8.14
12 ILLINOIS	1.78	0.37	68.14	61.49	5.49	1.16	15200.83	5.86
13 INDIANA	0.00	0.00	0.00	0.00	0.00	0.00	17504.29	14.65
14 IOWA	0.05	0.01	56.15	50.49	4.68	0.97	5624.39	8.17
15 KANSAS	0.37	0.05	63.38	56.03	6.47	0.88	3576.54	6.45
16 KENTUCKY	0.01	0.00	63.92	56.07	6.87	0.98	5220.56	6.68
17 LOUISIANA	0.90	0.13	66.35	57.78	7.45	1.12	4089.35	4.79
18 MAINE	1.01	0.16	37.62	30.04	6.52	1.05	1536.50	6.23
19 MARYLAND	1.69	0.25	58.49	50.14	7.27	1.08	8793.35	10.49
20 MASSACHUSETTS	0.00	0.00	0.00	0.00	0.00	0.00	20998.98	15.86
21 MICHIGAN	0.00	0.00	0.00	0.00	0.00	0.00	25547.65	12.72
22 MINNESOTA	1.22	0.26	49.84	44.38	4.51	0.96	4591.63	5.26
23 MISSISSIPPI	0.14	0.02	69.29	61.22	7.06	1.00	2300.22	4.02
24 MISSOURI	0.93	0.15	55.38	48.75	5.71	0.92	6280.91	5.73
25 MONTANA	0.44	0.07	73.11	65.64	6.41	1.06	894.52	5.10
26 NEBRASKA	0.21	0.03	58.38	51.43	6.15	0.79	1873.16	5.10
27 NEVADA	0.15	0.06	72.47	63.01	6.67	2.78	913.10	9.39
28 NEW HAMPSHIRE	0.21	0.04	95.51	88.71	5.00	1.00	2418.40	15.02
29 NEW JERSEY	2.49	0.42	80.62	73.77	5.86	0.99	17605.13	10.74
30 NEW MEXICO	0.45	0.08	75.63	65.99	8.13	1.51	1888.63	7.66
31 NEW YORK	1.19	0.37	47.44	41.02	4.90	1.53	32919.17	7.44
32 NORTH CAROLINA	1.65	0.21	53.08	45.41	7.51	0.96	7469.77	6.24
33 NORTH DAKOTA	0.03	0.00	48.55	41.54	6.15	0.85	881.81	5.47
34 OHIO	0.97	0.18	75.71	69.00	5.68	1.03	22344.12	8.94
35 OKLAHOMA	0.41	0.05	56.61	48.00	7.66	0.95	3766.36	6.17
36 OREGON	0.36	0.08	53.85	46.49	6.09	1.27	3899.90	8.42
37 PENNSYLVANIA	0.48	0.09	67.66	60.74	5.86	1.06	42132.45	14.75
38 RHODE ISLAND	1.34	0.23	94.32	87.51	5.00	1.00	2869.15	12.87
39 SOUTH CAROLINA	0.65	0.08	58.54	49.20	8.30	1.04	6503.41	10.39
40 SOUTH DAKOTA	0.01	0.00	55.10	40.19	6.14	0.85	783.42	4.43
41 TENNESSEE	0.28	0.04	76.14	68.57	6.67	0.90	8427.76	9.00
42 TEXAS	1.24	0.17	45.51	36.26	8.12	1.13	9876.04	3.86
43 UTAH	0.26	0.05	89.60	80.36	7.70	1.55	2325.79	9.58
44 VERMONT	0.75	0.14	48.91	42.31	5.54	1.06	957.46	9.46
45 VIRGINIA	2.86	0.33	61.29	51.62	8.67	1.00	9186.83	8.58
46 WASHINGTON	2.73	0.34	37.15	28.85	7.37	0.92	4219.03	5.70
47 WEST VIRGINIA	0.10	0.01	78.39	69.76	7.55	1.09	4277.11	9.44
48 WISCONSIN	0.54	0.12	51.76	46.00	4.72	1.04	8226.60	8.09
49 WYOMING	0.18	0.04	93.38	85.40	6.60	1.38	582.79	6.88
50 ALASKA	0.00	0.00	0.00	0.00	0.00	0.00	523.42	8.51
51 HAWAII	5.59	1.30	39.37	21.23	14.72	3.42	1373.34	8.03
52 TOTAL	0.92	0.19	57.96	50.43	6.26	1.27	383337.19	8.13

TABLE H-7
PUBLIC-UTILITY TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	4.22	0.51	0.16	66.39	57.37	6.90	2.13	-1.46
2 ARIZONA	6.42	0.77	0.22	74.73	64.74	7.74	2.25	1.09
3 ARKANSAS	4.87	0.44	0.16	87.60	77.92	7.07	2.61	-3.49
4 CALIFORNIA	3.65	1.18	0.10	52.12	38.55	12.47	1.11	-3.40
5 COLORADO	7.42	0.90	0.16	83.64	73.22	8.87	1.56	-3.66
6 CONNECTICUT	7.37	1.39	0.22	54.73	44.91	8.50	1.31	21.78
7 DELAWARE	18.53	1.47	0.27	99.71	91.16	7.21	1.33	-19.31
8 DISTRICT OF COLUMBIA	15.12	1.35	0.20	55.08	49.97	4.45	0.66	-1.40
9 FLORIDA	3.94	0.71	0.15	20.01	16.41	2.97	0.63	3.41
10 GEORGIA	6.65	0.60	0.17	86.73	77.80	6.97	1.97	-5.74
11 IDAHO	7.05	0.62	0.46	84.59	73.30	6.48	4.80	-4.07
12 ILLINOIS	4.51	1.19	0.15	36.22	27.90	7.38	0.93	16.20
13 INDIANA	13.52	0.91	0.22	100.00	92.31	6.19	1.50	-14.65
14 IOWA	7.25	0.71	0.21	94.52	83.91	8.19	2.42	-7.56
15 KANSAS	5.49	0.79	0.17	75.51	64.23	9.27	2.01	-2.83
16 KENTUCKY	5.97	0.55	0.16	98.90	88.39	8.09	2.42	-6.55
17 LOUISIANA	4.03	0.60	0.16	54.22	45.62	6.75	1.86	3.18
18 MAINE	5.40	0.61	0.22	39.11	33.85	3.86	1.40	-0.38
19 MARYLAND	9.08	1.16	0.25	52.11	45.11	5.76	1.25	3.09
20 MASSACHUSETTS	14.58	1.08	0.19	100.00	91.96	6.84	1.21	-15.86
21 MICHIGAN	11.47	1.04	0.21	100.00	90.12	8.20	1.68	-12.72
22 MINNESOTA	4.26	0.79	0.21	27.89	22.57	4.20	1.12	8.25
23 MISSISSIPPI	3.53	0.34	0.15	86.87	76.10	7.42	3.34	-2.65
24 MISSOURI	4.66	0.90	0.17	44.00	35.78	6.89	1.33	3.32
25 MONTANA	4.30	0.67	0.14	73.51	61.91	9.66	1.95	-0.10
26 NEBRASKA	4.21	0.76	0.13	78.43	64.64	11.74	2.05	-3.14
27 NEVADA	7.43	1.39	0.57	93.91	74.28	13.90	5.73	-7.79
28 NEW HAMPSHIRE	13.88	0.88	0.26	98.93	91.40	5.79	1.74	-11.57
29 NEW JERSEY	9.04	1.20	0.50	56.64	47.65	6.34	2.64	23.48
30 NEW MEXICO	6.84	0.64	0.19	85.01	75.89	7.05	2.07	-3.47
31 NEW YORK	6.08	1.25	0.11	36.83	30.08	6.18	0.57	4.08
32 NORTH CAROLINA	5.55	0.53	0.16	38.20	33.98	3.26	0.95	5.56
33 NORTH DAKOTA	4.81	0.53	0.13	95.52	83.96	9.29	2.27	-5.23
34 OHIO	7.76	0.99	0.19	68.27	59.24	7.57	1.46	4.01
35 OKLAHOMA	5.34	0.65	0.18	72.44	62.71	7.61	2.12	-3.11
36 OREGON	7.02	0.92	0.48	75.54	62.95	8.26	4.33	-5.24
37 PENNSYLVANIA	13.63	0.94	0.18	84.77	78.31	5.41	1.05	-9.21
38 RHODE ISLAND	11.69	0.94	0.24	90.77	82.49	6.62	1.66	8.85
39 SOUTH CAROLINA	9.78	0.45	0.16	76.07	71.61	3.28	1.18	-5.77
40 SOUTH DAKOTA	3.79	0.51	0.13	98.15	83.94	11.39	2.83	-4.32
41 TENNESSEE	8.25	0.59	0.17	89.92	82.42	5.85	1.65	-5.78
42 TEXAS	3.01	0.75	0.11	31.64	24.65	6.11	0.88	3.11
43 UTAH	8.71	0.73	0.15	96.50	87.69	7.31	1.49	-6.58
44 VERMONT	8.58	0.63	0.25	57.91	52.52	3.86	1.53	-2.88
45 VIRGINIA	7.61	0.74	0.23	40.18	35.65	3.44	1.09	11.65
46 WASHINGTON	4.25	1.01	0.43	19.67	14.68	3.49	1.50	8.06
47 WEST VIRGINIA	8.61	0.60	0.22	97.14	88.62	6.22	2.29	-8.43
48 WISCONSIN	7.03	0.85	0.21	59.27	51.49	6.22	1.56	-2.13
49 WYOMING	5.84	0.90	0.14	97.39	82.73	12.73	1.94	-4.28
50 ALASKA	6.94	1.01	0.56	100.00	81.56	11.87	6.56	-8.51
51 HAWAII	6.62	0.93	0.48	25.07	21.32	3.01	1.54	6.91
52 TOTAL	7.02	0.92	0.19	56.73	48.98	6.44	1.31	0.42

TABLE H-7
PUBLIC-UTILITY TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	128.70	159.38
2 ARIZONA	173.81	157.99
3 ARKANSAS	42.89	104.96
4 CALIFORNIA	232.96	1078.93
5 COLORADO	124.94	206.04
6 CONNECTICUT	1056.41	275.37
7 DELAWARE	5.47	120.19
8 DISTRICT OF COLUMBIA	106.27	187.11
9 FLORIDA	382.77	292.40
10 GEORGIA	74.42	337.27
11 IDAHO	40.02	75.71
12 ILLINOIS	2780.67	592.28
13 INDIANA	0.0	887.36
14 IOWA	18.54	330.91
15 KANSAS	83.87	182.09
16 KENTUCKY	4.55	239.58
17 LOUISIANA	296.80	195.28
18 MAINE	63.81	72.12
19 MARYLAND	509.91	393.45
20 MASSACHUSETTS	0.0	1083.28
21 MICHIGAN	0.0	1448.12
22 MINNESOTA	575.43	239.75
23 MISSISSIPPI	34.64	123.44
24 MISSOURI	449.27	195.26
25 MONTANA	51.28	52.91
26 NEBRASKA	35.43	108.30
27 NEVADA	8.57	42.21
28 NEW HAMPSHIRE	28.74	114.75
29 NEW JERSEY	2781.48	733.35
30 NEW MEXICO	57.23	97.52
31 NEW YORK	2030.28	1867.20
32 NORTH CAROLINA	589.76	345.97
33 NORTH DAKOTA	1.99	71.60
34 OHIO	1675.70	944.22
35 OKLAHOMA	80.34	153.39
36 OREGON	82.37	210.00
37 PENNSYLVANIA	789.08	1923.46
38 RHODE ISLAND	251.60	121.55
39 SOUTH CAROLINA	120.15	276.63
40 SOUTH DAKOTA	0.96	58.66
41 TENNESSEE	136.30	399.66
42 TEXAS	766.30	411.01
43 UTAH	40.44	130.23
44 VERMONT	30.86	58.31
45 VIRGINIA	902.06	386.20
46 WASHINGTON	470.86	219.30
47 WEST VIRGINIA	20.69	176.82
48 WISCONSIN	288.86	450.20
49 WYOMING	13.12	37.39
50 ALASKA	0.0	57.61
51 HAWAII	83.03	96.89
52 TOTAL	18523.61	18523.61

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	81.54	0.12	0.18	1.92	0.18	0.35	0.07	0.10
2 ARIZONA	0.01	97.00	0.01	0.62	0.06	0.01	0.00	0.00
3 ARKANSAS	0.14	0.15	90.15	0.93	0.09	0.17	0.03	0.05
4 CALIFORNIA	0.08	0.08	0.04	89.49	0.14	0.14	0.03	0.04
5 COLORADO	0.02	0.07	0.01	0.28	97.00	0.01	0.00	0.01
6 CONNECTICUT	0.11	0.07	0.06	1.22	0.10	88.09	0.05	0.00
7 DELAWARE	0.10	0.06	0.05	1.12	0.09	0.22	88.11	0.12
8 DISTRICT OF COLUMBIA	0.29	0.08	0.18	1.01	0.11	0.37	0.07	85.01
9 FLORIDA	0.42	0.13	0.24	2.08	0.18	0.52	0.09	0.13
10 GEORGIA	0.15	0.01	0.10	0.11	0.02	0.03	0.01	0.01
11 IDAHO	0.00	0.01	0.00	1.25	0.29	0.00	0.00	0.00
12 ILLINOIS	0.15	0.10	0.00	1.24	0.11	0.21	0.04	0.07
13 INDIANA	0.05	0.01	0.03	0.11	0.02	0.01	0.01	0.01
14 IOWA	0.01	0.04	0.00	0.24	0.16	0.01	0.00	0.00
15 KANSAS	0.02	0.15	0.01	0.28	0.11	0.01	0.00	0.00
16 KENTUCKY	0.14	0.05	0.00	0.09	0.07	0.13	0.03	0.05
17 LOUISIANA	0.15	0.05	0.10	0.10	0.02	0.01	0.00	0.01
18 MAINE	0.16	0.11	0.00	1.08	0.16	0.77	0.07	0.11
19 MARYLAND	0.04	0.01	0.02	0.07	0.01	0.04	0.04	0.06
20 MASSACHUSETTS	0.19	0.13	0.10	2.13	0.18	0.86	0.08	0.12
21 MICHIGAN	0.06	0.04	0.03	0.63	0.06	0.11	0.02	0.03
22 MINNESOTA	0.11	0.09	0.05	1.24	0.15	0.21	0.04	0.06
23 MISSISSIPPI	0.26	0.12	0.14	1.76	0.13	0.28	0.05	0.08
24 MISSOURI	0.13	0.21	0.07	1.47	0.14	0.25	0.05	0.07
25 MONTANA	0.03	0.02	0.02	0.71	0.36	0.00	0.00	0.00
26 NEBRASKA	0.12	0.12	0.06	1.53	0.63	0.24	0.04	0.07
27 NEVADA	0.17	0.19	0.09	7.97	0.62	0.37	0.07	0.10
28 NEW HAMPSHIRE	0.13	0.08	0.06	1.46	0.12	0.74	0.05	0.08
29 NEW JERSEY	0.15	0.09	0.07	1.53	0.14	0.34	0.08	0.11
30 NEW MEXICO	0.01	0.14	0.01	0.38	0.06	0.01	0.00	0.00
31 NEW YORK	0.17	0.09	0.09	1.51	0.15	0.42	0.07	0.10
32 NORTH CAROLINA	0.30	0.12	0.17	2.03	0.18	0.38	0.08	0.13
33 NORTH DAKOTA	0.02	0.03	0.01	0.28	0.37	0.01	0.00	0.00
34 OHIO	0.20	0.13	0.10	2.10	0.18	0.39	0.08	0.12
35 OKLAHOMA	0.20	0.28	0.10	2.34	0.22	0.38	0.07	0.11
36 OREGON	0.01	0.01	0.01	1.93	0.03	0.01	0.00	0.00
37 PENNSYLVANIA	0.18	0.12	0.09	2.05	0.17	0.41	0.12	0.17
38 RHODE ISLAND	0.12	0.08	0.06	1.39	0.22	0.40	0.07	0.10
39 SOUTH CAROLINA	0.15	0.00	0.10	0.07	0.00	0.03	0.01	0.02
40 SOUTH DAKOTA	0.07	0.06	0.04	0.99	0.44	0.16	0.03	0.05
41 TENNESSEE	0.21	0.07	0.12	1.04	0.10	0.19	0.04	0.06
42 TEXAS	0.11	0.37	0.06	1.19	0.13	0.21	0.04	0.06
43 UTAH	0.05	0.06	0.02	1.13	0.56	0.11	0.02	0.03
44 VERMONT	0.17	0.10	0.09	1.81	0.15	0.57	0.07	0.10
45 VIRGINIA	0.14	0.08	0.07	1.25	0.12	0.25	0.07	0.11
46 WASHINGTON	0.09	0.07	0.04	2.73	0.14	0.18	0.03	0.05
47 WEST VIRGINIA	0.10	0.05	0.05	0.91	0.08	0.18	0.06	0.09
48 WISCONSIN	0.01	0.02	0.01	0.09	0.03	0.01	0.00	0.00
49 WYOMING	0.09	0.08	0.05	1.57	0.28	0.17	0.03	0.05
50 ALASKA	0.01	0.02	0.00	1.44	0.11	0.03	0.00	0.01
51 HAWAII	0.09	0.13	0.06	4.43	0.08	0.13	0.03	0.05
52 TOTAL	1.93	0.52	0.84	7.23	0.61	1.94	0.31	0.49

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.69	0.49	0.04	1.22	0.44	0.20	0.18	0.33
2 ARIZONA	0.03	0.02	0.02	0.14	0.07	0.04	0.08	0.02
3 ARKANSAS	0.31	0.22	0.02	0.63	0.24	0.11	0.18	0.14
4 CALIFORNIA	0.17	0.12	0.36	0.53	0.21	0.10	0.10	0.08
5 COLORADO	0.04	0.03	0.01	0.16	0.08	0.04	0.08	0.02
6 CONNECTICUT	0.25	0.17	0.03	0.73	0.27	0.12	0.11	0.11
7 DELAWARE	0.22	0.14	0.02	0.72	0.26	0.12	0.09	0.10
8 DISTRICT OF COLUMBIA	0.60	0.47	0.04	0.69	0.34	0.18	0.09	0.31
9 FLORIDA	74.63	0.65	0.04	1.88	0.77	0.38	0.19	0.43
10 GEORGIA	0.32	97.00	0.00	0.13	0.07	0.03	0.01	0.16
11 IDAHO	0.01	0.00	97.00	0.05	0.02	0.01	0.01	0.00
12 ILLINOIS	0.33	0.23	0.03	86.44	0.71	0.36	0.14	0.15
13 INDIANA	0.10	0.07	0.00	0.43	97.01	0.12	0.02	0.05
14 IOWA	0.01	0.01	0.01	0.38	0.19	97.00	0.04	0.01
15 KANSAS	0.05	0.03	0.01	0.07	0.04	0.02	97.00	0.02
16 KENTUCKY	0.30	0.21	0.02	0.70	0.29	0.14	0.07	91.43
17 LOUISIANA	0.32	0.24	0.00	0.08	0.04	0.02	0.06	0.16
18 MAINE	0.38	0.24	0.04	1.17	0.42	0.19	0.17	0.16
19 MARYLAND	0.07	0.06	0.00	0.06	0.03	0.01	0.02	0.04
20 MASSACHUSETTS	0.44	0.28	0.05	1.28	0.46	0.21	0.19	0.19
21 MICHIGAN	0.14	0.09	0.01	0.99	0.45	0.23	0.06	0.06
22 MINNESOTA	0.24	0.16	0.03	1.20	0.50	0.25	0.13	0.11
23 MISSISSIPPI	0.56	0.39	0.04	1.02	0.37	0.17	0.16	0.26
24 MISSOURI	0.30	0.20	0.03	0.99	0.38	0.18	0.26	0.13
25 MONTANA	0.06	0.04	0.03	0.09	0.05	0.02	0.02	0.03
26 NEBRASKA	0.26	0.17	0.04	0.92	0.35	0.16	0.16	0.12
27 NEVADA	0.39	0.26	0.28	1.51	0.60	0.29	0.25	0.17
28 NEW HAMPSHIRE	0.30	0.19	0.03	0.91	0.32	0.15	0.13	0.13
29 NEW JERSEY	0.33	0.22	0.03	0.95	0.34	0.16	0.13	0.15
30 NEW MEXICO	0.03	0.02	0.01	0.07	0.03	0.02	0.16	0.01
31 NEW YORK	0.38	0.26	0.03	1.00	0.38	0.18	0.13	0.17
32 NORTH CAROLINA	0.66	0.46	0.04	1.22	0.43	0.20	0.17	0.31
33 NORTH DAKOTA	0.05	0.04	0.01	0.19	0.10	0.05	0.04	0.02
34 OHIO	0.44	0.29	0.05	1.59	0.62	0.30	0.19	0.20
35 OKLAHOMA	0.45	0.29	0.05	1.29	0.46	0.21	0.36	0.20
36 OREGON	0.02	0.02	0.08	0.04	0.02	0.01	0.01	0.01
37 PENNSYLVANIA	0.42	0.27	0.04	1.33	0.49	0.23	0.18	0.19
38 RHODE ISLAND	0.28	0.18	0.03	0.88	0.32	0.15	0.12	0.12
39 SOUTH CAROLINA	0.32	0.25	0.00	0.08	0.04	0.02	0.00	0.16
40 SOUTH DAKOTA	0.17	0.11	0.02	0.81	0.33	0.16	0.09	0.07
41 TENNESSEE	0.45	0.32	0.02	0.82	0.32	0.16	0.11	0.21
42 TEXAS	0.25	0.17	0.03	0.71	0.26	0.12	0.44	0.11
43 UTAH	0.11	0.07	0.03	0.41	0.15	0.07	0.08	0.05
44 VERMONT	0.39	0.25	0.04	1.13	0.40	0.18	0.15	0.17
45 VIRGINIA	0.30	0.20	0.03	0.79	0.29	0.13	0.11	0.14
46 WASHINGTON	0.20	0.13	0.09	0.64	0.23	0.11	0.10	0.09
47 WEST VIRGINIA	0.22	0.15	0.02	0.81	0.33	0.16	0.08	0.10
48 WISCONSIN	0.02	0.02	0.00	0.60	0.31	0.17	0.02	0.01
49 WYOMING	0.21	0.14	0.04	0.72	0.28	0.13	0.11	0.09
50 ALASKA	0.01	0.01	0.06	0.02	0.01	0.00	0.02	0.01
51 HAWAII	0.19	0.14	0.17	0.81	0.40	0.22	0.15	0.09
52 TOTAL	3.39	2.63	0.32	5.09	2.15	0.92	0.91	1.37

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	\$.39	\$.06	\$.37	\$.53	\$.84	\$.28	\$.18	\$.48
2 ARIZONA	\$.02	\$.00	\$.02	\$.02	\$.12	\$.05	\$.01	\$.14
3 ARKANSAS	\$.17	\$.03	\$.17	\$.26	\$.44	\$.15	\$.08	\$.37
4 CALIFORNIA	\$.09	\$.02	\$.16	\$.21	\$.38	\$.13	\$.04	\$.21
5 COLORADO	\$.02	\$.00	\$.03	\$.02	\$.13	\$.05	\$.01	\$.15
6 CONNECTICUT	\$.13	\$.09	\$.31	\$.61	\$.50	\$.17	\$.06	\$.23
7 DELAWARE	\$.11	\$.04	\$.53	\$.33	\$.49	\$.17	\$.05	\$.21
8 DISTRICT OF COLUMBIA	\$.37	\$.11	\$.56	\$.62	\$.56	\$.22	\$.19	\$.18
9 FLORIDA	\$.51	\$.11	\$.54	\$.81	1.39	\$.50	\$.25	\$.42
10 GEORGIA	\$.19	\$.01	\$.05	\$.05	\$.11	\$.04	\$.10	\$.02
11 IDAHO	\$.00	\$.00	\$.00	\$.01	\$.04	\$.01	\$.00	\$.02
12 ILLINOIS	\$.18	\$.04	\$.26	\$.33	1.22	\$.46	\$.08	\$.29
13 INDIANA	\$.06	\$.00	\$.05	\$.02	\$.36	\$.14	\$.03	\$.03
14 IOWA	\$.01	\$.00	\$.02	\$.01	\$.32	\$.13	\$.00	\$.08
15 KANSAS	\$.03	\$.00	\$.02	\$.02	\$.06	\$.02	\$.01	\$.32
16 KENTUCKY	\$.17	\$.02	\$.18	\$.20	\$.52	\$.19	\$.08	\$.15
17 LOUISIANA	97.00	\$.00	\$.03	\$.01	\$.06	\$.02	\$.10	\$.11
18 MAINE	\$.20	81.63	\$.41	1.25	\$.80	\$.27	\$.00	\$.38
19 MARYLAND	\$.05	\$.01	97.01	\$.06	\$.05	\$.02	\$.02	\$.03
20 MASSACHUSETTS	\$.23	\$.21	\$.44	80.60	\$.88	\$.29	\$.09	\$.42
21 MICHIGAN	\$.07	\$.02	\$.12	\$.16	92.67	\$.30	\$.03	\$.13
22 MINNESOTA	\$.13	\$.03	\$.22	\$.32	\$.89	87.65	\$.05	\$.28
23 MISSISSIPPI	\$.31	\$.05	\$.30	\$.43	\$.71	\$.24	84.54	\$.35
24 MISSOURI	\$.16	\$.04	\$.27	\$.38	\$.71	\$.25	\$.07	86.29
25 MONTANA	\$.03	\$.00	\$.01	\$.01	\$.08	\$.03	\$.02	\$.04
26 NEBRASKA	\$.14	\$.04	\$.25	\$.36	\$.65	\$.22	\$.05	\$.34
27 NEVADA	\$.21	\$.07	\$.40	\$.57	1.09	\$.39	\$.08	\$.53
28 NEW HAMPSHIRE	\$.15	\$.19	\$.31	1.22	\$.62	\$.21	\$.06	\$.28
29 NEW JERSEY	\$.17	\$.07	\$.48	\$.54	\$.65	\$.22	\$.07	\$.29
30 NEW MEXICO	\$.02	\$.00	\$.01	\$.02	\$.06	\$.02	\$.01	\$.30
31 NEW YORK	\$.20	\$.09	\$.41	\$.67	\$.70	\$.24	\$.09	\$.29
32 NORTH CAROLINA	\$.37	\$.06	\$.50	\$.58	\$.83	\$.28	\$.17	\$.39
33 NORTH DAKOTA	\$.03	\$.00	\$.02	\$.01	\$.16	\$.06	\$.02	\$.07
34 OHIO	\$.24	\$.07	\$.46	\$.59	1.14	\$.40	\$.10	\$.41
35 OKLAHOMA	\$.24	\$.06	\$.39	\$.58	\$.88	\$.29	\$.10	\$.74
36 OREGON	\$.01	\$.00	\$.01	\$.01	\$.03	\$.01	\$.01	\$.01
37 PENNSYLVANIA	\$.22	\$.07	\$.76	\$.63	\$.92	\$.31	\$.09	\$.39
38 RHODE ISLAND	\$.14	\$.09	\$.42	\$.63	\$.61	\$.20	\$.06	\$.26
39 SOUTH CAROLINA	\$.19	\$.01	\$.09	\$.04	\$.06	\$.02	\$.10	\$.01
40 SOUTH DAKOTA	\$.09	\$.03	\$.17	\$.24	\$.60	\$.22	\$.03	\$.19
41 TENNESSEE	\$.25	\$.03	\$.22	\$.29	\$.59	\$.21	\$.12	\$.23
42 TEXAS	\$.14	\$.03	\$.22	\$.32	\$.49	\$.17	\$.06	\$.06
43 UTAH	\$.06	\$.02	\$.11	\$.17	\$.29	\$.10	\$.02	\$.17
44 VERMONT	\$.21	\$.13	\$.37	\$.91	\$.77	\$.26	\$.08	\$.34
45 VIRGINIA	\$.16	\$.05	\$.48	\$.39	\$.55	\$.19	\$.07	\$.25
46 WASHINGTON	\$.10	\$.03	\$.19	\$.27	\$.44	\$.15	\$.04	\$.21
47 WEST VIRGINIA	\$.12	\$.03	\$.39	\$.28	\$.59	\$.21	\$.05	\$.18
48 WISCONSIN	\$.01	\$.00	\$.01	\$.01	\$.50	\$.20	\$.01	\$.03
49 WYOMING	\$.11	\$.03	\$.19	\$.26	\$.51	\$.18	\$.04	\$.24
50 ALASKA	\$.01	\$.01	\$.03	\$.05	\$.02	\$.01	\$.00	\$.04
51 HAWAII	\$.11	\$.04	\$.26	\$.22	\$.67	\$.27	\$.06	\$.28
52 TOTAL	2.73	\$.54	1.90	3.25	3.93	2.21	\$.80	1.94

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.05	0.11	0.05	0.05	0.78	0.07	2.16	0.47
2 ARIZONA	0.02	0.03	0.01	0.00	0.09	0.04	0.24	0.02
3 ARKANSAS	0.03	0.06	0.02	0.03	0.35	0.00	0.97	0.21
4 CALIFORNIA	0.04	0.08	0.22	0.02	0.34	0.04	0.92	0.11
5 COLORADO	0.10	0.18	0.01	0.00	0.04	0.04	0.10	0.03
6 CONNECTICUT	0.03	0.06	0.03	0.07	0.70	0.04	1.89	0.17
7 DELAWARE	0.03	0.06	0.03	0.03	0.60	0.03	1.63	0.14
8 DISTRICT OF COLUMBIA	0.03	0.07	0.02	0.09	0.52	0.04	1.33	0.43
9 FLORIDA	0.05	0.11	0.05	0.09	1.26	0.07	3.39	0.62
10 GEORGIA	0.00	0.01	0.00	0.01	0.05	0.00	0.14	0.23
11 IDAHO	0.09	0.16	0.03	0.00	0.02	0.01	0.05	0.00
12 ILLINOIS	0.03	0.07	0.03	0.03	0.48	0.05	1.31	0.22
13 INDIANA	0.01	0.01	0.00	0.00	0.04	0.01	0.11	0.07
14 IOWA	0.05	0.09	0.01	0.00	0.03	0.02	0.00	0.01
15 KANSAS	0.03	0.06	0.01	0.00	0.02	0.00	0.05	0.03
16 KENTUCKY	0.02	0.04	0.02	0.02	0.28	0.03	0.77	0.20
17 LOUISIANA	0.01	0.01	0.00	0.00	0.03	0.03	0.07	0.22
18 MAINE	0.04	0.10	0.05	0.16	0.84	0.06	2.33	0.24
19 MARYLAND	0.00	0.01	0.00	0.01	0.14	0.01	0.36	0.05
20 MASSACHUSETTS	0.05	0.12	0.06	0.17	0.98	0.07	2.69	0.29
21 MICHIGAN	0.02	0.04	0.02	0.02	0.24	0.02	0.66	0.09
22 MINNESOTA	0.04	0.09	0.03	0.03	0.45	0.05	1.26	0.16
23 MISSISSIPPI	0.04	0.09	0.05	0.04	0.58	0.06	1.64	0.38
24 MISSOURI	0.04	0.09	0.04	0.04	0.52	0.11	1.46	0.20
25 MONTANA	97.00	0.21	0.02	0.00	0.02	0.01	0.05	0.04
26 NEBRASKA	0.19	86.30	0.04	0.04	0.50	0.06	1.41	0.17
27 NEVADA	0.18	0.36	70.77	0.06	0.07	0.10	2.40	0.26
28 NEW HAMPSHIRE	0.03	0.08	0.04	85.21	0.69	0.05	1.89	0.19
29 NEW JERSEY	0.04	0.09	0.04	0.06	85.35	0.05	2.31	0.22
30 NEW MEXICO	0.02	0.03	0.01	0.00	0.07	97.00	0.17	0.02
31 NEW YORK	0.04	0.09	0.04	0.00	2.52	0.05	84.65	0.25
32 NORTH CAROLINA	0.05	0.12	0.05	0.06	0.82	0.06	2.29	80.05
33 NORTH DAKOTA	0.11	0.21	0.01	0.00	0.01	0.02	0.03	0.03
34 OHIO	0.05	0.12	0.05	0.06	0.82	0.07	2.28	0.29
35 OKLAHOMA	0.06	0.14	0.06	0.06	0.80	0.15	2.24	0.29
36 OREGON	0.01	0.02	0.04	0.00	0.01	0.00	0.04	0.02
37 PENNSYLVANIA	0.05	0.11	0.05	0.07	0.90	0.06	2.49	0.27
38 RHODE ISLAND	0.06	0.13	0.04	0.07	0.63	0.04	1.74	0.18
39 SOUTH CAROLINA	0.00	0.00	0.00	0.01	0.00	0.00	0.20	0.23
40 SOUTH DAKOTA	0.13	0.26	0.03	0.02	0.33	0.03	0.92	0.11
41 TENNESSEE	0.03	0.06	0.03	0.03	0.40	0.04	1.11	0.31
42 TEXAS	0.04	0.08	0.03	0.03	0.42	0.20	1.17	0.17
43 UTAH	0.17	0.32	0.03	0.02	0.23	0.03	0.63	0.07
44 VERMONT	0.04	0.10	0.05	0.11	1.02	0.05	2.76	0.26
45 VIRGINIA	0.03	0.07	0.03	0.04	0.56	0.04	1.54	0.20
46 WASHINGTON	0.04	0.09	0.07	0.03	0.39	0.04	1.00	0.13
47 WEST VIRGINIA	0.02	0.05	0.02	0.03	0.36	0.03	1.00	0.15
48 WISCONSIN	0.01	0.02	0.00	0.00	0.02	0.01	0.06	0.02
49 WYOMING	0.08	0.16	0.04	0.03	0.30	0.04	1.05	0.14
50 ALASKA	0.03	0.06	0.03	0.01	0.01	0.01	0.02	0.01
51 HAWAII	0.03	0.05	0.10	0.03	0.28	0.07	0.73	0.13
52 TOTAL	0.58	0.51	0.28	0.31	4.32	0.52	11.24	1.00

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.04	0.98	0.16	0.16	1.02	0.08	0.25	0.04
2 ARIZONA	0.01	0.12	0.07	0.07	0.06	0.00	0.01	0.01
3 ARKANSAS	0.02	0.51	0.17	0.08	0.46	0.04	0.11	0.02
4 CALIFORNIA	0.03	0.43	0.10	1.05	0.43	0.03	0.06	0.03
5 COLORADO	0.08	0.14	0.07	0.03	0.06	0.00	0.02	0.00
6 CONNECTICUT	0.02	0.59	0.10	0.10	0.83	0.10	0.08	0.02
7 DELAWARE	0.02	0.58	0.08	0.09	1.35	0.05	0.06	0.02
8 DISTRICT OF COLUMBIA	0.03	0.59	0.09	0.11	1.37	0.11	0.26	0.03
9 FLORIDA	0.04	1.55	0.17	0.17	1.44	0.13	0.34	0.04
10 GEORGIA	0.00	0.12	0.01	0.01	0.12	0.01	0.14	0.00
11 IDAHO	0.08	0.04	0.01	0.14	0.01	0.00	0.00	0.08
12 ILLINOIS	0.02	1.32	0.12	0.11	0.71	0.05	0.12	0.02
13 INDIANA	0.00	0.37	0.02	0.01	0.12	0.00	0.04	0.00
14 IOWA	0.04	0.33	0.04	0.03	0.04	0.00	0.00	0.04
15 KANSAS	0.03	0.06	0.17	0.03	0.05	0.00	0.02	0.03
16 KENTUCKY	0.01	0.58	0.06	0.08	0.48	0.03	0.11	0.01
17 LOUISIANA	0.00	0.07	0.06	0.01	0.08	0.00	0.14	0.00
18 MAINE	0.03	0.94	0.15	0.16	1.12	0.21	0.11	0.03
19 MARYLAND	0.00	0.05	0.02	0.01	0.80	0.01	0.03	0.00
20 MASSACHUSETTS	0.04	1.03	0.17	0.10	1.20	0.23	0.13	0.04
21 MICHIGAN	0.01	0.83	0.05	0.05	0.34	0.02	0.04	0.01
22 MINNESOTA	0.03	0.99	0.12	0.11	0.61	0.05	0.07	0.03
23 MISSISSIPPI	0.03	0.82	0.15	0.15	0.82	0.06	0.20	0.03
24 MISSOURI	0.03	0.81	0.25	0.13	0.73	0.06	0.09	0.03
25 MONTANA	0.10	0.08	0.02	0.08	0.02	0.00	0.02	0.10
26 NEBRASKA	0.16	0.75	0.15	0.13	0.69	0.05	0.08	0.16
27 NEVADA	0.15	1.24	0.23	0.84	1.08	0.09	0.12	0.15
28 NEW HAMPSHIRE	0.02	0.73	0.11	0.12	0.85	0.21	0.09	0.03
29 NEW JERSEY	0.03	0.76	0.12	0.13	1.26	0.08	0.10	0.03
30 NEW MEXICO	0.02	0.06	0.16	0.04	0.03	0.00	0.01	0.02
31 NEW YORK	0.03	0.81	0.12	0.13	1.09	0.11	0.12	0.03
32 NORTH CAROLINA	0.04	0.98	0.16	0.17	1.34	0.09	0.23	0.04
33 NORTH DAKOTA	97.00	0.17	0.04	0.03	0.04	0.00	0.02	0.10
34 OHIO	0.04	81.37	0.17	0.18	1.25	0.09	0.14	0.04
35 OKLAHOMA	0.05	1.04	79.99	0.20	1.09	0.08	0.14	0.05
36 OREGON	0.01	0.03	0.01	97.00	0.02	0.00	0.01	0.01
37 PENNSYLVANIA	0.03	1.07	0.16	0.17	81.54	0.09	0.13	0.04
38 RHODE ISLAND	0.05	0.71	0.10	0.12	1.10	86.09	0.08	0.05
39 SOUTH CAROLINA	0.00	0.07	0.00	0.01	0.22	0.01	97.00	0.00
40 SOUTH DAKOTA	0.11	0.67	0.08	0.09	0.46	0.03	0.05	90.13
41 TENNESSEE	0.02	0.67	0.10	0.09	0.61	0.04	0.17	0.02
42 TEXAS	0.03	0.57	0.42	0.10	0.60	0.05	0.08	0.03
43 UTAH	0.14	0.33	0.07	0.11	0.31	0.03	0.03	0.14
44 VERMONT	0.03	0.90	0.14	0.15	1.02	0.15	0.12	0.03
45 VIRGINIA	0.02	0.64	0.10	0.10	1.25	0.06	0.10	0.03
46 WASHINGTON	0.03	0.51	0.09	0.20	0.52	0.04	0.06	0.03
47 WEST VIRGINIA	0.02	0.67	0.07	0.08	1.01	0.04	0.07	0.02
48 WISCONSIN	0.01	0.52	0.02	0.01	0.03	0.00	0.01	0.01
49 WYOMING	0.07	0.58	0.11	0.15	0.53	0.04	0.06	0.07
50 ALASKA	0.03	0.02	0.02	0.16	0.08	0.01	0.01	0.03
51 HAWAII	0.02	0.70	0.14	0.50	0.63	0.04	0.08	0.02
52 TOTAL	0.37	5.17	1.46	0.28	6.56	0.53	1.61	0.34

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.40	0.79	0.07	0.02	0.30	0.28	0.11	0.35
2 ARIZONA	0.02	0.36	0.02	0.00	0.02	0.10	0.01	0.06
3 ARKANSAS	0.10	0.84	0.04	0.01	0.14	0.14	0.05	0.19
4 CALIFORNIA	0.10	0.47	0.06	0.01	0.14	1.53	0.05	0.17
5 COLORADO	0.02	0.36	0.14	0.00	0.03	0.05	0.01	0.07
6 CONNECTICUT	0.14	0.46	0.04	0.04	0.28	0.18	0.10	0.21
7 DELAWARE	0.12	0.41	0.04	0.02	0.51	0.16	0.19	0.21
8 DISTRICT OF COLUMBIA	0.37	0.43	0.05	0.05	0.59	0.16	0.22	0.29
9 FLORIDA	0.53	0.84	0.07	0.05	0.48	0.30	0.17	0.64
10 GEORGIA	0.19	0.05	0.01	0.00	0.05	0.02	0.02	0.06
11 IDAHO	0.00	0.06	0.13	0.00	0.00	0.20	0.00	0.02
12 ILLINOIS	0.19	0.60	0.05	0.02	0.23	0.18	0.08	0.59
13 INDIANA	0.06	0.08	0.01	0.00	0.05	0.02	0.02	0.19
14 IOWA	0.01	0.19	0.07	0.00	0.02	0.04	0.01	0.17
15 KANSAS	0.03	0.81	0.05	0.00	0.02	0.04	0.01	0.03
16 KENTUCKY	0.17	0.30	0.03	0.01	0.16	0.13	0.06	0.24
17 LOUISIANA	0.19	0.20	0.01	0.00	0.03	0.02	0.01	0.03
18 MAINE	0.21	0.74	0.06	0.00	0.35	0.27	0.12	0.33
19 MARYLAND	0.05	0.08	0.01	0.00	0.35	0.01	0.13	0.02
20 MASSACHUSETTS	0.24	0.84	0.07	0.09	0.37	0.31	0.13	0.37
21 MICHIGAN	0.08	0.26	0.02	0.01	0.10	0.09	0.04	0.38
22 MINNESOTA	0.14	0.57	0.06	0.01	0.18	0.18	0.06	0.42
23 MISSISSIPPI	0.32	0.72	0.06	0.02	0.25	0.26	0.09	0.30
24 MISSOURI	0.17	1.19	0.06	0.02	0.22	0.22	0.08	0.31
25 MONTANA	0.03	0.09	0.16	0.00	0.01	0.12	0.00	0.04
26 NEBRASKA	0.15	0.71	0.28	0.02	0.20	0.23	0.07	0.28
27 NEVADA	0.22	1.13	0.27	0.03	0.34	1.26	0.12	0.49
28 NEW HAMPSHIRE	0.17	0.55	0.05	0.00	0.26	0.21	0.09	0.26
29 NEW JERSEY	0.19	0.57	0.06	0.03	0.44	0.22	0.16	0.27
30 NEW MEXICO	0.02	0.76	0.03	0.00	0.01	0.06	0.00	0.03
31 NEW YORK	0.21	0.58	0.06	0.04	0.37	0.22	0.14	0.31
32 NORTH CAROLINA	0.30	0.76	0.07	0.03	0.44	0.30	0.16	0.35
33 NORTH DAKOTA	0.03	0.18	0.17	0.00	0.02	0.04	0.01	0.08
34 OHIO	0.25	0.81	0.08	0.03	0.40	0.31	0.14	0.51
35 OKLAHOMA	0.25	1.63	0.09	0.03	0.32	0.34	0.11	0.37
36 OREGON	0.01	0.03	0.01	0.00	0.01	0.31	0.00	0.01
37 PENNSYLVANIA	0.24	0.77	0.07	0.03	0.71	0.30	0.26	0.39
38 RHODE ISLAND	0.15	0.51	0.09	0.04	0.30	0.20	0.14	0.26
39 SOUTH CAROLINA	0.19	0.02	0.00	0.00	0.09	0.01	0.04	0.03
40 SOUTH DAKOTA	0.09	0.39	0.20	0.01	0.14	0.15	0.05	0.28
41 TENNESSEE	00.86	0.47	0.04	0.01	0.19	0.15	0.07	0.26
42 TEXAS	0.14	00.57	0.05	0.01	0.18	0.17	0.06	0.21
43 UTAH	0.06	0.36	92.46	0.01	0.09	0.17	0.03	0.12
44 VERMONT	0.22	0.67	0.06	02.18	0.31	0.26	0.11	0.32
45 VIRGINIA	0.17	0.50	0.05	0.02	07.50	0.18	0.17	0.23
46 WASHINGTON	0.11	0.42	0.06	0.01	0.15	09.09	0.05	0.19
47 WEST VIRGINIA	0.12	0.35	0.03	0.01	0.38	0.13	09.77	0.27
48 WISCONSIN	0.01	0.08	0.01	0.00	0.01	0.01	0.00	97.00
49 WYOMING	0.12	0.51	0.12	0.01	0.16	0.24	0.06	0.23
50 ALASKA	0.01	0.10	0.05	0.00	0.03	0.23	0.01	0.01
51 HAWAII	0.11	0.69	0.04	0.02	0.27	0.72	0.10	0.34
52 TOTAL	1.84	6.52	0.22	0.36	1.97	2.17	0.79	2.31

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.03	0.02	0.06	0.0	100.00	8076.92	9.57	0.0
2 ARIZONA	0.01	0.01	0.03	0.0	100.00	254.90	0.67	0.0
3 ARKANSAS	0.02	0.01	0.03	0.0	100.00	1642.50	3.45	0.0
4 CALIFORNIA	0.02	0.16	0.39	0.0	100.00	13910.77	3.17	0.0
5 COLORADO	0.04	0.00	0.01	0.0	100.00	295.16	0.62	0.0
6 CONNECTICUT	0.02	0.02	0.04	0.0	100.00	4493.49	6.62	0.0
7 DELAWARE	0.02	0.01	0.03	0.0	100.00	680.15	5.67	0.0
8 DISTRICT OF COLUMBIA	0.02	0.02	0.04	0.0	100.00	1431.63	7.18	0.0
9 FLORIDA	0.03	0.03	0.07	0.0	100.00	20983.99	15.10	0.0
10 GEORGIA	0.00	0.00	0.00	0.0	100.00	1478.19	1.40	0.0
11 IDAHO	0.04	0.02	0.05	0.0	100.00	166.03	0.97	0.0
12 ILLINOIS	0.02	0.02	0.04	0.0	100.00	13222.56	5.09	0.0
13 INDIANA	0.00	0.00	0.00	0.0	100.00	1100.76	0.92	0.0
14 IOWA	0.02	0.00	0.01	0.0	100.00	458.77	0.67	0.0
15 KANSAS	0.01	0.00	0.01	0.0	100.00	470.07	0.85	0.0
16 KENTUCKY	0.01	0.01	0.03	0.0	100.00	2282.84	2.92	0.0
17 LOUISIANA	0.00	0.00	0.00	0.0	100.00	1572.53	1.84	0.0
18 MAINE	0.03	0.02	0.06	0.0	100.00	2177.89	8.84	0.0
19 MARYLAND	0.00	0.00	0.00	0.0	100.00	974.02	1.16	0.0
20 MASSACHUSETTS	0.03	0.03	0.07	0.0	100.00	13725.84	10.37	0.0
21 MICHIGAN	0.01	0.01	0.02	0.0	100.00	5183.60	2.58	0.0
22 MINNESOTA	0.02	0.02	0.04	0.0	100.00	5549.06	6.36	0.0
23 MISSISSIPPI	0.02	0.02	0.06	0.0	100.00	2634.36	4.61	0.0
24 MISSOURI	0.02	0.02	0.05	0.0	100.00	5175.66	4.72	0.0
25 MONTANA	0.05	0.01	0.03	0.0	100.00	334.50	1.91	0.0
26 NEBRASKA	0.09	0.02	0.05	0.0	100.00	1342.81	3.66	0.0
27 NEVADA	0.09	0.13	0.32	0.0	100.00	1893.99	19.48	0.0
28 NEW HAMPSHIRE	0.02	0.02	0.05	0.0	100.00	890.32	5.53	0.0
29 NEW JERSEY	0.02	0.02	0.05	0.0	100.00	12284.56	7.50	0.0
30 NEW MEXICO	0.01	0.01	0.02	0.0	100.00	282.34	1.15	0.0
31 NEW YORK	0.02	0.02	0.05	0.0	100.00	35969.66	0.13	0.0
32 NORTH CAROLINA	0.03	0.02	0.06	0.0	100.00	4079.58	3.41	0.0
33 NORTH DAKOTA	0.05	0.00	0.01	0.0	100.00	207.21	1.29	0.0
34 OHIO	0.03	0.03	0.07	0.0	100.00	20419.20	8.17	0.0
35 OKLAHOMA	0.04	0.03	0.08	0.0	100.00	6623.60	10.85	0.0
36 OREGON	0.00	0.03	0.08	0.0	100.00	63.47	0.14	0.0
37 PENNSYLVANIA	0.03	0.02	0.06	0.0	100.00	26372.48	9.23	0.0
38 RHODE ISLAND	0.03	0.02	0.04	0.0	100.00	1498.04	6.72	0.0
39 SOUTH CAROLINA	0.00	0.00	0.00	0.0	100.00	925.84	1.48	0.0
40 SOUTH DAKOTA	0.06	0.01	0.03	0.0	100.00	676.64	3.82	0.0
41 TENNESSEE	0.02	0.01	0.03	0.0	100.00	4117.17	4.40	0.0
42 TEXAS	0.02	0.01	0.04	0.0	100.00	15396.28	6.02	0.0
43 UTAH	0.08	0.02	0.04	0.0	100.00	260.12	1.07	0.0
44 VERMONT	0.03	0.02	0.06	0.0	100.00	1472.18	14.54	0.0
45 VIRGINIA	0.02	0.02	0.04	0.0	100.00	4797.45	4.48	0.0
46 WASHINGTON	0.02	0.04	0.10	0.0	100.00	4612.00	6.23	0.0
47 WEST VIRGINIA	0.01	0.01	0.03	0.0	100.00	1557.52	3.44	0.0
48 WISCONSIN	0.00	0.00	0.00	0.0	100.00	1242.81	1.22	0.0
49 WYOMING	89.35	0.02	0.06	0.0	100.00	252.17	2.98	0.0
50 ALASKA	0.02	97.00	0.06	0.0	100.00	140.51	2.28	0.0
51 HAWAII	0.01	0.07	85.00	0.0	100.00	892.85	5.22	0.0
52 TOTAL	0.13	0.25	0.32	0.0	100.00	256547.00	5.44	0.0

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	8.23	1.42	18.46	0.0	15.88	2.74	2843.53	3.37
2 ARIZONA	0.05	0.62	3.00	0.0	0.24	2.76	2177.28	5.74
3 ARKANSAS	2.51	0.96	9.85	0.0	7.15	2.74	1603.66	3.37
4 CALIFORNIA	1.67	1.70	10.51	0.0	5.55	5.62	25566.57	5.83
5 COLORADO	0.05	0.57	3.00	0.0	0.23	2.77	2657.83	5.54
6 CONNECTICUT	5.26	1.48	11.91	0.0	9.46	2.66	5389.87	7.94
7 DELAWARE	4.41	1.27	11.89	0.0	9.26	2.67	1032.92	8.61
8 DISTRICT OF COLUMBIA	0.71	6.48	14.99	0.0	1.47	13.53	1549.66	7.77
9 FLORIDA	9.97	5.43	25.37	0.0	16.68	9.07	5872.95	4.25
10 GEORGIA	0.14	1.26	3.00	0.0	0.30	2.70	4414.91	4.19
11 IDAHO	0.05	0.92	3.00	0.0	0.16	2.84	1068.84	6.22
12 ILLINOIS	3.26	2.07	13.56	0.0	8.67	5.51	16969.32	6.54
13 INDIANA	0.08	0.84	2.99	0.0	0.27	2.73	7194.28	6.02
14 IOWA	0.05	0.62	3.00	0.0	0.22	2.78	3486.11	5.06
15 KANSAS	0.07	0.78	3.00	0.0	0.25	2.75	2939.36	5.30
16 KENTUCKY	2.01	0.94	8.57	0.0	5.88	2.74	3000.46	3.84
17 LOUISIANA	0.18	1.67	3.00	0.0	0.29	2.71	3531.82	4.14
18 MAINE	7.60	1.26	18.37	0.0	15.80	2.62	1068.17	4.33
19 MARYLAND	0.14	1.03	2.99	0.0	0.36	2.64	6229.96	7.43
20 MASSACHUSETTS	9.24	1.43	19.40	0.0	17.29	2.68	7667.65	5.79
21 MICHIGAN	1.70	0.97	7.33	0.0	4.81	2.75	12757.01	6.35
22 MINNESOTA	5.01	1.43	12.35	0.0	9.73	2.78	4555.72	5.22
23 MISSISSIPPI	3.81	0.82	15.46	0.0	12.77	2.75	1581.95	2.77
24 MISSOURI	3.86	0.95	13.71	0.0	11.20	2.76	6055.95	5.53
25 MONTANA	0.12	1.79	3.00	0.0	0.18	2.82	743.63	4.24
26 NEBRASKA	2.92	0.76	13.70	0.0	10.93	2.84	1647.67	4.49
27 NEVADA	10.13	9.37	29.23	0.0	15.21	14.07	936.37	9.63
28 NEW HAMPSHIRE	4.57	0.97	14.79	0.0	12.23	2.61	947.14	5.88
29 NEW JERSEY	6.42	1.37	14.65	0.0	12.55	2.67	14425.95	8.80
30 NEW MEXICO	0.09	1.05	3.00	0.0	0.25	2.75	1172.66	4.76
31 NEW YORK	6.07	2.83	15.35	0.0	11.47	5.34	25399.57	5.74
32 NORTH CAROLINA	2.97	0.48	19.15	0.0	16.67	2.72	4338.73	3.63
33 NORTH DAKOTA	0.08	1.20	3.00	0.0	0.20	2.80	580.11	3.60
34 OHIO	7.37	1.22	18.63	0.0	16.81	2.77	13713.50	5.49
35 OKLAHOMA	9.43	1.51	20.01	0.0	17.39	2.78	2623.00	4.30
36 OREGON	0.01	0.13	3.00	0.0	0.18	2.82	3603.09	7.78
37 PENNSYLVANIA	8.37	1.38	18.46	0.0	16.74	2.75	14040.20	4.92
38 RHODE ISLAND	5.45	1.30	13.91	0.0	11.28	2.68	1331.13	5.97
39 SOUTH CAROLINA	0.15	1.33	3.00	0.0	0.31	2.69	2191.98	3.50
40 SOUTH DAKOTA	2.74	1.09	9.87	0.0	7.07	2.81	601.17	3.40
41 TENNESSEE	3.36	1.08	11.14	0.0	8.51	2.73	3699.19	3.95
42 TEXAS	4.78	1.45	11.43	0.0	9.07	2.76	10482.59	4.10
43 UTAH	0.67	0.40	7.54	0.0	4.73	2.83	1122.95	4.63
44 VERMONT	12.41	2.15	17.82	0.0	15.20	2.64	467.42	4.62
45 VIRGINIA	3.58	0.97	12.42	0.0	9.92	2.69	5484.06	5.12
46 WASHINGTON	4.69	1.62	10.91	0.0	8.22	2.83	5609.69	7.58
47 WEST VIRGINIA	2.54	0.91	10.23	0.0	7.56	2.71	2020.73	4.46
48 WISCONSIN	0.10	1.12	3.00	0.0	0.25	2.75	5832.92	5.74
49 WYOMING	2.20	0.78	10.65	0.0	7.86	2.80	439.95	5.19
50 ALASKA	0.14	2.14	3.00	0.0	0.18	2.82	531.23	8.64
51 HAWAII	0.40	4.82	15.00	0.0	1.15	13.85	1343.70	7.86
52 TOTAL	4.07	1.59	12.88	0.0	9.63	3.75	256547.00	5.44

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.0	2.24	1.21	7.38	0.0	4.90	2.66	6.20
2 ARIZONA	0.0	3.38	2.36	20.89	0.0	12.29	8.60	-5.07
3 ARKANSAS	0.0	1.95	1.44	9.64	0.0	5.57	4.11	0.08
4 CALIFORNIA	0.0	5.20	0.83	17.75	0.0	15.83	2.53	-2.66
5 COLORADO	0.0	3.96	1.58	21.77	0.0	15.55	6.22	-4.93
6 CONNECTICUT	0.0	6.15	1.91	13.96	0.0	10.80	3.35	-1.32
7 DELAWARE	0.0	6.46	2.16	17.00	0.0	12.76	4.27	-2.94
8 DISTRICT OF COLUMBIA	0.0	5.93	1.84	16.03	0.0	12.24	3.80	-0.59
9 FLORIDA	0.0	3.14	1.33	8.69	0.0	6.43	2.72	10.93
10 GEORGIA	0.0	2.63	1.56	8.44	0.0	5.30	3.15	-2.79
11 IDAHO	0.0	2.75	3.47	16.60	0.0	7.34	9.27	-5.26
12 ILLINOIS	0.0	5.26	1.51	16.76	0.0	13.49	3.87	-1.44
13 INDIANA	0.0	4.00	2.03	16.78	0.0	11.14	5.65	-5.10
14 IOWA	0.0	3.12	1.94	19.02	0.0	11.72	7.29	-4.40
15 KANSAS	0.0	3.49	1.81	16.19	0.0	10.66	5.53	-4.46
16 KENTUCKY	0.0	2.41	1.45	10.97	0.0	6.88	4.15	-0.92
17 LOUISIANA	0.0	2.63	1.51	6.49	0.0	4.12	2.37	-2.29
18 MAINE	0.0	2.71	1.65	9.94	0.0	6.22	3.78	4.50
19 MARYLAND	0.0	5.11	2.33	16.48	0.0	11.32	5.16	-6.27
20 MASSACHUSETTS	0.0	4.78	1.32	11.86	0.0	9.78	2.70	4.58
21 MICHIGAN	0.0	4.60	1.84	16.29	0.0	11.79	4.71	-3.77
22 MINNESOTA	0.0	3.49	1.81	10.37	0.0	6.94	3.59	1.14
23 MISSISSIPPI	0.0	1.52	1.27	9.89	0.0	5.42	4.53	1.84
24 MISSOURI	0.0	3.96	1.66	15.67	0.0	11.22	4.70	-0.80
25 MONTANA	0.0	2.96	1.29	6.43	0.0	4.48	1.95	-2.33
26 NEBRASKA	0.0	3.37	1.14	16.30	0.0	12.23	4.14	-0.83
27 NEVADA	0.0	6.13	3.53	16.96	0.0	10.79	6.22	9.85
28 NEW HAMPSHIRE	0.0	3.88	2.02	15.59	0.0	10.27	5.36	-0.35
29 NEW JERSEY	0.0	5.31	3.79	16.78	0.0	10.11	7.22	-1.31
30 NEW MEXICO	0.0	2.80	1.96	11.38	0.0	6.70	4.68	-3.61
31 NEW YORK	0.0	5.51	1.01	11.35	0.0	10.89	1.99	2.39
32 NORTH CAROLINA	0.0	2.35	1.32	20.12	0.0	13.04	7.32	-0.22
33 NORTH DAKOTA	0.0	2.34	1.25	7.97	0.0	5.19	2.78	-2.31
34 OHIO	0.0	4.37	1.54	13.33	0.0	10.61	3.73	2.68
35 OKLAHOMA	0.0	2.86	1.53	9.02	0.0	5.99	3.20	6.55
36 OREGON	0.0	4.06	3.72	63.70	0.0	33.23	30.47	-7.64
37 PENNSYLVANIA	0.0	4.15	1.28	10.75	0.0	9.08	2.80	4.32
38 RHODE ISLAND	0.0	4.13	1.86	12.55	0.0	8.69	3.91	0.75
39 SOUTH CAROLINA	0.0	1.98	1.53	6.82	0.0	3.85	2.97	-2.02
40 SOUTH DAKOTA	0.0	2.26	1.14	8.87	0.0	5.91	2.97	0.43
41 TENNESSEE	0.0	2.58	1.41	10.12	0.0	6.61	3.62	0.45
42 TEXAS	0.0	3.29	1.02	8.00	0.0	6.48	2.01	1.92
43 UTAH	0.0	3.20	1.43	26.04	0.0	10.02	8.03	-3.55
44 VERMONT	0.0	2.78	1.85	6.44	0.0	3.88	2.59	9.92
45 VIRGINIA	0.0	3.24	1.94	13.95	0.0	8.83	5.30	-0.64
46 WASHINGTON	0.0	4.46	3.20	12.96	0.0	7.63	5.47	-1.35
47 WEST VIRGINIA	0.0	2.66	1.81	12.88	0.0	7.70	5.23	-1.02
48 WISCONSIN	0.0	3.74	2.00	12.66	0.0	8.26	4.40	-4.52
49 WYOMING	0.0	3.96	1.23	17.21	0.0	13.13	4.09	-2.22
50 ALASKA	0.0	4.45	4.18	10.47	0.0	5.40	5.07	-6.35
51 HAWAII	0.0	4.12	3.74	20.98	0.0	10.99	9.99	-2.64
52 TOTAL	0.0	4.07	1.59	12.88	0.0	9.63	3.75	0.0

TABLE H-8
TOBACCO AND ALCOHOLIC-BEVERAGE TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-9
INDIVIDUAL-INCOME TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	83.56	0.11	0.08	1.97	0.16	0.36	0.07	0.10
2 ARIZONA	0.18	81.62	0.09	2.20	0.18	0.40	0.07	0.11
3 ARKANSAS	0.17	0.11	82.88	2.04	0.17	0.37	0.07	0.11
4 CALIFORNIA	0.19	0.13	0.09	83.17	0.19	0.42	0.08	0.12
5 COLORADO	0.18	0.12	0.09	2.15	82.08	0.39	0.07	0.11
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.23	0.16	0.11	2.76	0.23	0.50	70.52	0.14
8 DISTRICT OF COLUMBIA	0.18	0.12	0.09	2.15	0.18	0.39	0.07	37.87
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.18	0.12	0.09	2.12	0.18	0.39	0.07	0.11
11 IDAHO	0.16	0.11	0.08	1.91	0.16	0.35	0.07	0.10
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.17	0.11	0.08	2.01	0.17	0.37	0.07	0.10
15 KANSAS	0.17	0.12	0.08	2.07	0.17	0.38	0.07	0.11
16 KENTUCKY	0.17	0.11	0.08	2.03	0.17	0.37	0.07	0.11
17 LOUISIANA	0.18	0.12	0.09	2.16	0.18	0.40	0.07	0.11
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.18	0.12	0.09	2.14	0.18	0.39	0.07	0.11
20 MASSACHUSETTS	0.18	0.12	0.09	2.14	0.18	0.39	0.07	0.11
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.18	0.12	0.09	2.14	0.18	0.39	0.07	0.11
23 MISSISSIPPI	0.17	0.12	0.08	2.08	0.17	0.38	0.07	0.11
24 MISSOURI	0.16	0.11	0.08	1.94	0.16	0.35	0.07	0.10
25 MONTANA	0.17	0.11	0.08	2.00	0.17	0.37	0.07	0.10
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.16	0.11	0.08	1.94	0.16	0.35	0.07	0.10
29 NEW JERSEY	0.18	0.12	0.09	2.21	0.18	0.40	0.08	0.11
30 NEW MEXICO	0.17	0.12	0.08	2.08	0.17	0.38	0.07	0.11
31 NEW YORK	0.20	0.14	0.10	2.47	0.21	0.78	0.08	0.13
32 NORTH CAROLINA	0.17	0.12	0.08	2.07	0.17	0.38	0.07	0.11
33 NORTH DAKOTA	0.15	0.10	0.07	1.82	0.15	0.33	0.06	0.09
34 OHIO	0.17	0.12	0.09	2.09	0.17	0.38	0.07	0.11
35 OKLAHOMA	0.18	0.12	0.09	2.17	0.18	0.40	0.07	0.11
36 OREGON	0.17	0.12	0.08	2.08	0.17	0.38	0.07	0.11
37 PENNSYLVANIA	0.17	0.12	0.08	2.08	0.17	0.38	0.07	0.11
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.16	0.11	0.08	1.89	0.16	0.35	0.06	0.10
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.18	0.12	0.09	2.13	0.18	0.39	0.07	0.11
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.16	0.11	0.08	1.97	0.16	0.36	0.07	0.10
44 VERMONT	0.18	0.12	0.09	2.12	0.18	0.39	0.07	0.11
45 VIRGINIA	0.17	0.12	0.08	2.07	0.17	0.38	0.07	0.11
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.15	0.10	0.08	1.87	0.16	0.34	0.06	0.10
48 WISCONSIN	0.16	0.11	0.08	1.98	0.17	0.36	0.07	0.10
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.17	0.12	0.08	2.08	0.17	0.38	0.07	0.11
51 HAWAII	0.19	0.13	0.10	2.35	0.20	0.43	0.08	0.12
52 TOTAL	1.03	0.51	0.42	10.19	1.73	0.51	0.88	0.59

TABLE H-9
INDIVIDUAL-INCOME TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.38	0.24	0.04	1.18	0.41	0.19	0.17	0.16
2 ARIZONA	0.42	0.27	0.05	1.32	0.46	0.21	0.19	0.18
3 ARKANSAS	0.39	0.25	0.04	1.23	0.43	0.19	0.17	0.17
4 CALIFORNIA	0.43	0.28	0.05	1.36	0.48	0.21	0.19	0.19
5 COLORADO	0.41	0.26	0.04	1.29	0.45	0.20	0.18	0.18
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.53	0.34	0.06	1.65	0.58	0.26	0.23	0.23
8 DISTRICT OF COLUMBIA	0.41	0.26	0.04	1.29	0.45	0.20	0.18	0.18
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.40	0.24	0.04	1.27	0.44	0.20	0.18	0.17
11 IDAHO	0.36	0.23	0.04	1.15	0.40	0.18	0.16	0.16
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.38	0.24	0.04	1.20	0.42	0.17	0.17	0.17
15 KANSAS	0.39	0.25	0.04	1.24	0.43	0.20	0.17	0.17
16 KENTUCKY	0.39	0.25	0.04	1.22	0.43	0.19	0.17	0.17
17 LOUISIANA	0.41	0.26	0.04	1.30	0.45	0.20	0.18	0.18
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.41	0.26	0.04	1.28	0.45	0.20	0.18	0.18
20 MASSACHUSETTS	0.41	0.26	0.04	1.28	0.45	0.20	0.18	0.18
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.41	0.26	0.04	1.28	0.45	0.20	0.18	0.18
23 MISSISSIPPI	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
24 MISSOURI	0.37	0.24	0.04	3.33	0.41	0.18	0.50	0.16
25 MONTANA	0.38	0.24	0.04	1.20	0.42	0.19	0.17	0.16
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.37	0.24	0.04	1.16	0.41	0.18	0.16	0.16
29 NEW JERSEY	0.42	0.27	0.05	1.32	0.46	0.21	0.19	0.18
30 NEW MEXICO	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
31 NEW YORK	0.47	0.30	0.05	1.48	0.52	0.23	0.21	0.20
32 NORTH CAROLINA	0.39	0.25	0.04	1.24	0.43	0.20	0.18	0.17
33 NORTH DAKOTA	0.35	0.22	0.04	1.09	0.38	0.17	0.15	0.15
34 OHIO	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
35 OKLAHOMA	0.41	0.26	0.05	1.30	0.46	0.21	0.18	0.18
36 OREGON	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
37 PENNSYLVANIA	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.36	0.23	0.04	1.13	0.40	0.18	0.16	0.16
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.41	0.26	0.04	1.27	0.45	0.20	0.18	0.18
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.38	0.24	0.04	1.18	0.41	0.19	0.17	0.16
44 VERMONT	0.40	0.26	0.04	1.27	0.44	0.20	0.18	0.17
45 VIRGINIA	0.39	0.25	0.04	1.24	0.43	0.20	0.18	0.17
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.36	0.23	0.04	1.12	0.39	0.18	0.16	0.15
48 WISCONSIN	0.38	0.24	0.04	1.19	0.42	0.19	0.17	0.16
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.40	0.25	0.04	1.25	0.44	0.20	0.18	0.17
51 HAWAII	0.45	0.29	0.05	1.41	0.49	0.22	0.20	0.19
52 TOTAL	0.43	1.45	0.64	1.40	0.47	1.35	0.94	1.02

TABLE H-9
INDIVIDUAL-INCOME TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.19	0.06	0.37	0.55	0.80	0.26	0.08	0.38
2 ARIZONA	0.22	0.06	0.41	0.61	0.89	0.29	0.08	0.42
3 ARKANSAS	0.20	0.06	0.38	0.57	0.83	0.27	0.08	0.39
4 CALIFORNIA	0.22	0.07	0.43	0.63	0.92	0.30	0.09	0.43
5 COLORADO	0.21	0.06	0.40	0.60	0.87	0.29	0.08	0.41
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.27	0.08	0.52	0.77	1.12	0.37	0.10	0.52
8 DISTRICT OF COLUMBIA	0.21	0.06	26.18	0.60	0.87	0.29	0.08	0.41
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.21	0.06	0.40	0.59	0.86	0.28	0.08	0.40
11 IDAHO	0.19	0.06	0.36	0.53	0.78	0.26	0.07	0.36
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.20	0.06	0.38	0.56	0.81	0.27	0.08	0.38
15 KANSAS	0.20	0.06	0.39	0.57	0.84	0.28	0.08	0.39
16 KENTUCKY	0.20	0.06	0.38	0.56	0.82	0.27	0.08	0.39
17 LOUISIANA	82.01	0.06	0.41	0.60	0.88	0.29	0.08	0.41
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.21	0.06	82.40	0.59	0.87	0.29	0.08	0.41
20 MASSACHUSETTS	0.21	0.06	0.40	82.59	0.87	0.29	0.08	0.41
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.21	0.06	0.40	0.59	0.87	82.29	0.08	0.41
23 MISSISSIPPI	0.20	0.06	0.39	0.58	0.84	0.28	82.58	0.40
24 MISSOURI	0.19	0.06	0.36	0.54	0.78	0.26	0.07	81.56
25 MONTANA	0.20	0.06	0.38	0.55	0.81	0.27	0.08	0.38
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.19	0.06	0.36	0.54	0.78	0.26	0.07	0.37
29 NEW JERSEY	0.22	0.06	0.42	0.61	0.90	0.30	0.08	0.42
30 NEW MEXICO	0.20	0.06	0.39	0.58	0.84	0.28	0.08	0.40
31 NEW YORK	0.24	0.07	0.46	0.69	1.00	0.33	0.09	0.47
32 NORTH CAROLINA	0.20	0.06	0.39	0.57	0.84	0.28	0.08	0.39
33 NORTH DAKOTA	0.18	0.05	0.34	0.50	0.74	0.24	0.07	0.35
34 OHIO	0.21	0.06	0.39	0.58	0.85	0.28	0.08	0.40
35 OKLAHOMA	0.21	0.06	0.41	0.60	0.88	0.29	0.08	0.41
36 OREGON	0.20	0.06	0.39	0.58	0.84	0.28	0.08	0.40
37 PENNSYLVANIA	0.20	0.06	0.39	0.58	0.84	0.28	0.08	0.40
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.19	0.06	0.35	0.52	0.77	0.25	0.07	0.36
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.21	0.06	0.40	0.59	0.86	0.28	0.08	0.40
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.19	0.06	0.37	0.55	0.80	0.26	0.08	0.38
44 VERMONT	0.21	0.06	0.40	0.59	0.86	0.28	0.08	0.40
45 VIRGINIA	0.20	0.06	0.39	0.57	0.84	0.28	0.08	0.39
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.18	0.05	0.35	0.52	0.76	0.25	0.07	0.35
48 WISCONSIN	0.20	0.06	0.37	0.55	0.80	0.27	0.08	0.38
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.20	0.06	0.39	0.58	0.84	0.28	0.08	0.40
51 HAWAII	0.23	0.07	0.44	0.65	0.95	0.31	0.09	0.45
52 TOTAL	0.73	0.07	3.42	5.43	0.90	3.62	0.31	2.92

TABLE H-9
INDIVIDUAL-INCOME TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.04	0.11	0.05	0.05	0.75	0.06	2.11	0.24
2 ARIZONA	0.05	0.12	0.06	0.06	0.84	0.07	2.35	0.27
3 ARKANSAS	0.05	0.11	0.05	0.06	0.78	0.06	2.18	0.25
4 CALIFORNIA	0.05	0.12	0.06	0.06	0.87	0.07	2.43	0.28
5 COLORADO	0.05	0.12	0.06	0.06	0.82	0.07	2.30	0.27
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.06	0.15	0.07	0.08	2.13	0.08	2.95	0.34
8 DISTRICT OF COLUMBIA	0.05	0.12	0.06	0.06	0.82	0.07	2.30	0.27
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.05	0.11	0.06	0.06	0.81	0.06	2.26	0.26
11 IDAHO	0.04	0.10	0.05	0.05	0.73	0.06	2.04	0.24
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.05	0.11	0.05	0.05	0.77	0.06	2.15	0.25
15 KANSAS	0.05	0.11	0.05	0.06	0.79	0.06	2.21	0.26
16 KENTUCKY	0.05	0.11	0.05	0.06	0.78	0.06	2.17	0.25
17 LOUISIANA	0.05	0.12	0.06	0.06	0.83	0.07	2.31	0.27
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.05	0.12	0.06	0.06	0.82	0.06	2.29	0.26
20 MASSACHUSETTS	0.05	0.12	0.06	0.06	0.82	0.06	2.29	0.26
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.05	0.12	0.06	0.06	0.82	0.06	2.29	0.26
23 MISSISSIPPI	0.05	0.11	0.05	0.06	0.79	0.06	2.22	0.26
24 MISSOURI	0.04	0.11	0.05	0.05	0.74	0.06	2.07	0.24
25 MONTANA	03.25	0.11	0.05	0.05	0.76	0.06	2.13	0.25
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.04	0.11	0.05	03.75	0.74	0.06	2.07	0.24
29 NEW JERSEY	0.05	0.12	0.06	0.06	82.24	0.07	2.36	0.27
30 NEW MEXICO	0.05	0.11	0.05	0.06	0.79	82.56	2.22	0.26
31 NEW YORK	0.06	0.13	0.06	0.07	3.57	0.07	78.83	0.31
32 NORTH CAROLINA	0.05	0.11	0.05	0.06	0.79	0.06	2.21	82.86
33 NORTH DAKOTA	0.04	0.10	0.05	0.05	0.69	0.06	1.94	0.22
34 OHIO	0.05	0.11	0.05	0.06	0.80	0.06	2.24	0.26
35 OKLAHOMA	0.05	0.12	0.06	0.06	0.83	0.07	2.32	0.27
36 OREGON	0.05	0.11	0.05	0.06	0.79	0.06	2.22	0.26
37 PENNSYLVANIA	0.05	0.11	0.05	0.06	3.19	0.06	2.22	0.26
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.04	0.10	0.05	0.05	0.72	0.06	2.02	0.23
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.05	0.12	0.06	0.06	0.81	0.06	2.27	0.26
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.04	0.11	0.05	0.05	0.75	0.06	2.11	0.24
44 VERMONT	0.05	0.11	0.06	0.06	0.81	0.06	2.26	0.26
45 VIRGINIA	0.05	0.11	0.05	0.06	0.79	0.06	2.21	0.26
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.04	0.10	0.05	0.05	0.71	0.06	1.99	0.23
48 WISCONSIN	0.05	0.11	0.05	0.05	0.76	0.06	2.12	0.24
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.05	0.11	0.05	0.06	0.79	0.06	2.22	0.26
51 HAWAII	0.05	0.13	0.06	0.06	0.90	0.07	2.51	0.29
52 TOTAL	0.44	0.12	0.06	0.11	2.01	0.42	27.21	2.87

TABLE H-9
INDIVIDUAL-INCOME TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.03	0.95	0.15	0.16	1.03	0.08	0.11	0.03
2 ARIZONA	0.04	1.05	0.17	0.18	1.14	0.09	0.12	0.04
3 ARKANSAS	0.03	0.98	0.16	0.17	1.06	0.08	0.11	0.04
4 CALIFORNIA	0.04	1.09	0.17	0.19	1.18	0.09	0.12	0.04
5 COLORADO	0.04	1.03	0.16	0.18	1.12	0.09	0.12	0.04
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.05	1.32	0.21	0.23	6.73	0.11	0.15	0.05
8 DISTRICT OF COLUMBIA	0.04	1.03	0.16	0.18	1.12	0.09	0.12	0.04
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.04	1.01	0.16	0.17	1.10	0.09	0.11	0.04
11 IDAHO	0.03	0.92	0.15	0.16	1.00	0.08	0.10	0.03
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.03	0.96	0.15	0.17	1.05	0.08	0.11	0.04
15 KANSAS	0.03	0.99	0.16	0.17	1.08	0.08	0.11	0.04
16 KENTUCKY	0.03	0.97	0.16	0.17	1.06	0.08	0.11	0.04
17 LOUISIANA	0.04	1.04	0.17	0.18	1.13	0.09	0.12	0.04
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.04	1.03	0.16	0.18	1.11	0.09	0.12	0.04
20 MASSACHUSETTS	0.04	1.03	0.16	0.18	1.11	0.09	0.12	0.04
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.04	1.03	0.16	0.18	1.11	0.09	0.12	0.04
23 MISSISSIPPI	0.03	1.00	0.16	0.17	1.08	0.08	0.11	0.04
24 MISSOURI	0.03	0.93	0.15	0.16	1.01	0.08	0.11	0.03
25 MONTANA	0.03	0.96	0.15	0.16	1.04	0.08	0.11	0.04
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.03	0.93	0.15	0.16	1.01	0.08	0.11	0.03
29 NEW JERSEY	0.04	1.06	0.17	0.18	1.15	0.09	0.12	0.04
30 NEW MEXICO	0.03	1.00	0.16	0.17	1.08	0.08	0.11	0.04
31 NEW YORK	0.04	1.18	0.19	0.20	1.34	0.10	0.13	0.04
32 NORTH CAROLINA	0.03	0.99	0.16	0.17	1.08	0.08	0.11	0.04
33 NORTH DAKOTA	84.73	0.87	0.14	0.15	0.95	0.07	0.10	0.03
34 OHIO	0.03	83.40	0.16	0.17	1.09	0.08	0.11	0.04
35 OKLAHOMA	0.04	1.04	81.87	0.18	1.13	0.09	0.12	0.04
36 OREGON	0.03	1.00	0.16	81.60	1.08	0.08	0.11	0.04
37 PENNSYLVANIA	0.03	1.00	0.16	0.17	81.19	0.08	0.11	0.04
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.03	0.91	0.14	0.16	0.98	0.08	84.20	0.03
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.04	1.02	0.16	0.18	1.11	0.09	0.12	0.04
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.03	0.95	0.15	0.16	1.03	0.08	0.11	0.03
44 VERMONT	0.04	1.01	0.16	0.17	1.10	0.09	0.11	0.04
45 VIRGINIA	0.03	0.99	0.16	0.17	1.08	0.08	0.11	0.04
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.03	0.89	0.14	0.15	0.97	0.08	0.10	0.03
48 WISCONSIN	0.03	0.95	0.15	0.16	1.03	0.08	0.11	0.03
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.03	1.00	0.16	0.17	1.08	0.08	0.11	0.04
51 HAWAII	0.04	1.13	0.18	0.19	1.22	0.10	0.13	0.04
52 TOTAL	0.22	3.07	0.95	2.61	5.23	0.09	0.93	0.04

TABLE H-9
INDIVIDUAL-INCOME TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.21	0.73	0.07	0.02	0.30	0.29	0.10	0.33
2 ARIZONA	0.23	0.81	0.07	0.03	0.33	0.32	0.12	0.37
3 ARKANSAS	0.22	0.75	0.07	0.03	0.31	0.30	0.11	0.34
4 CALIFORNIA	0.24	0.84	0.08	0.03	0.35	0.33	0.12	0.38
5 COLORADO	0.23	0.79	0.07	0.03	0.33	0.31	0.11	0.36
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.29	1.02	0.09	0.03	0.42	0.40	0.15	0.46
8 DISTRICT OF COLUMBIA	0.23	0.79	0.07	0.03	18.69	0.31	0.11	0.36
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.22	0.78	0.07	0.03	0.32	0.31	0.11	0.35
11 IDAHO	0.20	0.71	0.07	0.02	0.29	0.28	0.10	0.32
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.21	0.74	0.07	0.02	0.31	0.29	0.11	0.34
15 KANSAS	0.22	0.76	0.07	0.03	0.32	0.30	0.11	0.35
16 KENTUCKY	0.22	0.75	0.07	0.03	0.31	0.29	0.11	0.34
17 LOUISIANA	0.23	0.80	0.07	0.03	0.33	0.31	0.11	0.36
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.23	0.79	0.07	0.03	0.33	0.31	0.11	0.36
20 MASSACHUSETTS	0.23	0.79	0.07	0.03	0.33	0.31	0.11	0.36
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.23	0.79	0.07	0.03	0.33	0.31	0.11	0.36
23 MISSISSIPPI	0.22	0.77	0.07	0.03	0.32	0.30	0.11	0.35
24 MISSOURI	0.21	0.71	0.07	0.02	0.30	0.28	0.10	0.32
25 MONTANA	0.21	0.74	0.07	0.02	0.30	0.29	0.11	0.33
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.21	0.71	0.07	0.02	0.30	0.28	0.10	0.32
29 NEW JERSEY	0.23	0.82	0.08	0.03	0.34	0.32	0.12	0.37
30 NEW MEXICO	0.22	0.77	0.07	0.03	0.32	0.30	0.11	0.35
31 NEW YORK	0.26	0.91	0.08	0.03	0.38	0.36	0.13	0.41
32 NORTH CAROLINA	0.22	0.76	0.07	0.03	0.32	0.30	0.11	0.35
33 NORTH DAKOTA	0.19	0.67	0.06	0.02	0.28	0.26	0.10	0.30
34 OHIO	0.22	0.77	0.07	0.03	0.32	0.30	0.11	0.35
35 OKLAHOMA	0.23	0.80	0.07	0.03	0.33	0.32	0.12	0.36
36 OREGON	0.22	0.77	0.07	0.03	0.32	1.37	0.11	0.35
37 PENNSYLVANIA	0.22	0.77	0.07	0.03	0.32	0.30	0.11	0.35
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.20	0.70	0.06	0.02	0.29	0.27	0.10	0.32
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	82.33	0.78	0.07	0.03	0.32	0.31	0.11	0.36
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.21	0.73	83.47	0.02	0.30	0.29	0.10	0.33
44 VERMONT	0.22	0.78	0.07	82.23	0.32	0.31	0.11	0.35
45 VIRGINIA	0.22	0.76	0.07	0.03	82.92	0.30	0.11	0.35
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.20	0.69	0.06	0.02	0.28	0.27	84.40	0.31
48 WISCONSIN	0.21	0.73	0.07	0.02	0.30	0.29	0.11	83.63
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.22	0.77	0.07	0.03	0.32	0.30	0.11	0.35
51 HAWAII	0.25	0.87	0.08	0.03	0.36	0.34	0.12	0.39
52 TOTAL	0.41	0.82	0.54	0.37	3.06	0.36	0.70	4.33

TABLE H-9
INDIVIDUAL-INCOME TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.03	0.02	0.06	0.0	100.00	5048.01	5.98	0.0
2 ARIZONA	0.03	0.03	0.07	0.0	100.00	2664.57	7.03	0.0
3 ARKANSAS	0.03	0.02	0.06	0.0	100.00	2087.23	4.39	0.0
4 CALIFORNIA	0.03	0.03	0.07	0.0	100.00	50304.92	11.47	0.0
5 COLORADO	0.03	0.03	0.07	0.0	100.00	10257.35	21.39	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.04	0.03	0.09	0.0	100.00	10207.36	85.06	18.12
8 DISTRICT OF COLUMBIA	0.03	0.03	0.07	0.0	100.00	23641.39	118.50	83.98
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.03	0.03	0.07	0.0	100.00	7653.59	7.26	0.0
11 IDAHO	0.03	0.02	0.06	0.0	100.00	3463.90	20.17	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.03	0.02	0.06	0.0	100.00	6956.28	10.10	0.0
15 KANSAS	0.03	0.02	0.06	0.0	100.00	4668.50	8.42	0.0
16 KENTUCKY	0.03	0.02	0.06	0.0	100.00	10131.89	12.96	0.0
17 LOUISIANA	0.03	0.03	0.07	0.0	100.00	3387.51	3.97	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.03	0.03	0.07	0.0	100.00	17467.43	20.84	0.0
20 MASSACHUSETTS	0.03	0.03	0.07	0.0	100.00	30990.52	23.41	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.03	0.03	0.07	0.0	100.00	21756.24	24.92	0.0
23 MISSISSIPPI	0.03	0.03	0.06	0.0	100.00	1417.02	2.48	0.0
24 MISSOURI	0.03	0.02	0.06	0.0	100.00	17194.65	15.69	1.82
25 MONTANA	0.03	0.02	0.06	0.0	100.00	2380.66	13.58	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.03	0.02	0.06	0.0	100.00	274.41	1.70	0.0
29 NEW JERSEY	0.03	0.03	0.07	0.0	100.00	1149.39	0.70	0.0
30 NEW MEXICO	0.03	0.03	0.06	0.0	100.00	2234.38	9.06	0.0
31 NEW YORK	0.04	0.03	0.08	0.0	100.00	209474.08	47.35	0.82
32 NORTH CAROLINA	0.03	0.02	0.06	0.0	100.00	16365.43	13.67	0.0
33 NORTH DAKOTA	0.03	0.02	0.06	0.0	100.00	987.96	6.13	0.0
34 OHIO	0.03	0.03	0.06	0.0	100.00	12223.95	4.89	0.0
35 OKLAHOMA	0.03	0.03	0.07	0.0	100.00	5200.87	8.65	0.0
36 OREGON	0.03	0.03	0.06	0.0	100.00	16648.26	35.96	1.76
37 PENNSYLVANIA	0.03	0.03	0.06	0.0	100.00	28486.12	9.97	0.69
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.03	0.02	0.06	0.0	100.00	4630.85	7.40	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.03	0.03	0.07	0.0	100.00	1140.00	1.22	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.03	0.02	0.06	0.0	100.00	2798.16	11.53	0.0
44 VERMONT	0.03	0.03	0.07	0.0	100.00	2266.34	22.38	0.0
45 VIRGINIA	0.03	0.02	0.06	0.0	100.00	15645.24	14.61	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.03	0.02	0.06	0.0	100.00	3269.84	7.21	0.0
48 WISCONSIN	0.03	0.02	0.06	0.0	100.00	23638.18	23.25	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.03	82.53	0.06	0.0	100.00	2136.49	34.74	0.0
51 HAWAII	0.03	0.03	80.27	0.0	100.00	5993.55	35.05	0.0
52 TOTAL	0.03	0.36	0.87	0.0	100.00	586322.53	12.43	0.34

TABLE H-9
INDIVIDUAL-INCOME TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	6.84	0.0	16.44	0.0	16.60	0.0	5560.90	6.59
2 ARIZONA	7.08	0.0	18.38	0.0	18.50	0.0	3792.08	10.01
3 ARKANSAS	4.41	0.0	17.12	0.0	17.20	0.0	2744.21	5.77
4 CALIFORNIA	13.02	0.0	16.83	0.0	19.10	0.0	60971.41	13.91
5 COLORADO	21.61	0.0	17.92	0.0	18.10	0.0	5540.67	11.56
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	15621.16	23.01
7 DELAWARE	66.94	0.0	29.40	6.28	23.20	0.0	2272.79	18.94
8 DISTRICT OF COLUMBIA	34.52	0.0	62.13	44.03	18.10	0.0	3474.94	17.42
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	12919.76	9.34
10 GEORGIA	7.37	0.0	17.54	0.0	17.80	0.0	8123.88	7.71
11 IDAHO	20.22	0.0	16.06	0.0	16.10	0.0	1395.58	8.13
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	42629.70	16.42
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	14194.48	11.88
14 IOWA	10.21	0.0	16.71	0.0	16.90	0.0	6311.01	9.16
15 KANSAS	8.51	0.0	17.22	0.0	17.40	0.0	6022.35	10.87
16 KENTUCKY	13.09	0.0	16.93	0.0	17.10	0.0	5493.85	7.03
17 LOUISIANA	4.01	0.0	17.99	0.0	18.20	0.0	6629.74	7.77
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	1985.07	8.06
19 MARYLAND	21.32	0.0	17.60	0.0	18.00	0.0	22137.07	26.42
20 MASSACHUSETTS	24.21	0.0	17.41	0.0	18.00	0.0	17755.55	13.41
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	27451.00	13.67
22 MINNESOTA	25.32	0.0	17.71	0.0	18.00	0.0	8713.76	9.98
23 MISSISSIPPI	2.49	0.0	17.42	0.0	17.50	0.0	2569.98	4.50
24 MISSOURI	13.87	0.0	18.44	2.14	16.30	0.0	12546.14	11.45
25 MONTANA	13.62	0.0	16.75	0.0	16.80	0.0	1533.59	8.75
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	3674.34	10.01
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	1771.35	10.21
28 NEW HAMPSHIRE	1.71	0.0	16.25	0.0	16.30	0.0	1854.29	11.52
29 NEW JERSEY	0.73	0.0	17.76	0.0	18.60	0.0	55788.10	34.05
30 NEW MEXICO	9.10	0.0	17.44	0.0	17.50	0.0	2043.74	8.29
31 NEW YORK	46.53	0.0	21.17	0.37	20.80	0.0	46266.92	10.46
32 NORTH CAROLINA	13.88	0.0	17.14	0.0	17.40	0.0	8116.88	6.78
33 NORTH DAKOTA	6.14	0.0	15.27	0.0	15.30	0.0	1121.69	6.96
34 OHIO	5.18	0.0	16.60	0.0	17.60	0.0	31732.22	12.69
35 OKLAHOMA	8.73	0.0	18.13	0.0	18.30	0.0	5135.40	8.42
36 OREGON	34.20	0.0	18.40	0.90	17.50	0.0	5433.26	11.73
37 PENNSYLVANIA	9.28	0.0	18.81	1.31	17.50	0.0	36016.28	12.61
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	2741.31	12.29
39 SOUTH CAROLINA	7.45	0.0	15.80	0.0	15.90	0.0	3649.26	5.83
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	1191.15	6.73
41 TENNESSEE	1.23	0.0	17.67	0.0	17.90	0.0	7170.14	7.65
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	24998.33	9.78
43 UTAH	11.57	0.0	16.53	0.0	16.60	0.0	2298.90	9.47
44 VERMONT	22.42	0.0	17.77	0.0	17.80	0.0	833.86	8.24
45 VIRGINIA	14.88	0.0	17.08	0.0	17.40	0.0	17020.17	15.90
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	10786.54	14.57
47 WEST VIRGINIA	7.26	0.0	15.60	0.0	15.70	0.0	3570.05	7.88
48 WISCONSIN	23.73	0.0	16.37	0.0	16.70	0.0	10835.58	10.66
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	997.96	11.78
50 ALASKA	34.79	0.0	17.47	0.0	17.50	0.0	811.43	13.19
51 HAWAII	35.18	0.0	19.73	0.0	19.80	0.0	2071.08	12.11
52 TOTAL	12.09	0.0	19.31	0.53	18.77	0.0	586322.53	12.43

TABLE H-9
INDIVIDUAL-INCOME TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.0	6.65	0.0	17.81	0.0	17.97	0.0	-0.61
2 ARIZONA	0.0	10.05	0.0	24.27	0.0	24.38	0.0	-2.97
3 ARKANSAS	0.0	5.79	0.0	21.35	0.0	21.43	0.0	-1.38
4 CALIFORNIA	0.0	15.45	0.0	19.70	0.0	21.89	0.0	-2.43
5 COLORADO	0.0	11.77	0.0	10.55	0.0	10.74	0.0	9.84
6 CONNECTICUT	4.74	18.28	0.0	100.00	20.59	79.41	0.0	-23.01
7 DELAWARE	0.0	19.21	0.0	8.52	0.0	8.64	0.0	66.12
8 DISTRICT OF COLUMBIA	0.0	17.63	0.0	19.43	0.0	19.67	0.0	101.00
9 FLORIDA	0.0	9.34	0.0	100.00	0.0	100.00	0.0	-9.34
10 GEORGIA	0.0	7.81	0.0	18.42	0.0	18.68	0.0	-0.45
11 IDAHO	0.0	8.18	0.0	7.16	0.0	7.20	0.0	12.04
12 ILLINOIS	0.78	15.64	0.0	100.00	4.75	95.25	0.0	-16.42
13 INDIANA	0.0	11.88	0.0	100.00	0.0	100.00	0.0	-11.88
14 IOWA	0.0	9.28	0.0	15.40	0.0	15.59	0.0	0.94
15 KANSAS	0.48	10.38	0.0	21.16	0.94	20.22	0.0	-2.44
16 KENTUCKY	0.0	7.16	0.0	9.95	0.0	10.13	0.0	5.93
17 LOUISIANA	0.0	7.81	0.0	30.03	0.0	30.21	0.0	-3.80
18 MAINE	0.0	8.06	0.0	100.00	0.0	100.00	0.0	-8.06
19 MARYLAND	11.23	15.19	0.0	21.30	9.05	12.25	0.0	-5.57
20 MASSACHUSETTS	0.0	14.21	0.0	10.77	0.0	11.42	0.0	10.00
21 MICHIGAN	0.0	13.67	0.0	100.00	0.0	100.00	0.0	-13.67
22 MINNESOTA	0.0	10.38	0.0	7.94	0.0	8.26	0.0	14.94
23 MISSISSIPPI	0.0	4.51	0.0	27.67	0.0	27.74	0.0	-2.02
24 MISSOURI	0.0	11.76	0.0	14.16	0.0	14.55	0.0	4.24
25 MONTANA	0.0	8.79	0.0	11.48	0.0	11.53	0.0	4.83
26 NEBRASKA	0.0	10.01	0.0	100.00	0.0	100.00	0.0	-10.01
27 NEVADA	0.0	18.21	0.0	100.00	0.0	100.00	0.0	-18.21
28 NEW HAMPSHIRE	0.0	11.52	0.0	56.73	0.0	56.75	0.0	-9.81
29 NEW JERSEY	18.27	15.77	0.0	91.29	49.00	42.29	0.0	-33.35
30 NEW MEXICO	0.0	8.32	0.0	16.19	0.0	16.25	0.0	0.77
31 NEW YORK	0.0	16.37	0.0	5.60	0.0	8.76	0.0	36.89
32 NORTH CAROLINA	0.0	6.99	0.0	9.31	0.0	9.59	0.0	6.89
33 NORTH DAKOTA	0.0	6.97	0.0	16.99	0.0	17.02	0.0	-0.83
34 OHIO	0.0	12.99	0.0	34.06	0.0	34.86	0.0	-7.80
35 OKLAHOMA	0.0	8.49	0.0	17.72	0.0	17.89	0.0	0.24
36 OREGON	0.0	12.07	0.0	6.85	0.0	7.05	0.0	24.22
37 PENNSYLVANIA	0.27	12.34	0.0	22.66	0.48	22.18	0.0	-2.64
38 RHODE ISLAND	0.0	12.29	0.0	100.00	0.0	100.00	0.0	-12.29
39 SOUTH CAROLINA	0.0	5.88	0.0	12.88	0.0	12.99	0.0	1.57
40 SOUTH DAKOTA	0.0	6.73	0.0	100.00	0.0	100.00	0.0	-6.73
41 TENNESSEE	0.0	7.67	0.0	57.45	0.0	57.57	0.0	-6.44
42 TEXAS	0.0	9.78	0.0	100.00	0.0	100.00	0.0	-9.78
43 UTAH	0.0	9.52	0.0	14.00	0.0	14.07	0.0	2.06
44 VERMONT	0.0	8.27	0.0	7.37	0.0	7.40	0.0	14.15
45 VIRGINIA	6.26	9.64	0.0	18.31	7.21	11.10	0.0	-1.28
46 WASHINGTON	1.31	13.26	0.0	100.00	9.00	91.00	0.0	-14.57
47 WEST VIRGINIA	0.0	7.92	0.0	16.79	0.0	16.89	0.0	-0.66
48 WISCONSIN	0.0	11.13	0.0	8.23	0.0	8.60	0.0	12.59
49 WYOMING	0.0	11.78	0.0	100.00	0.0	100.00	0.0	-11.78
50 ALASKA	0.0	13.24	0.0	7.44	0.0	7.47	0.0	21.55
51 HAWAII	0.0	12.24	0.0	7.83	0.0	7.91	0.0	22.94
52 TOTAL	0.34	12.09	0.0	19.31	0.53	18.77	0.0	0.0

TABLE H-9
INDIVIDUAL-INCOME TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-10
DEATH AND GIFT TAXES

	1	2	3	4	5	6	7	8
	ALABAMA	ARIZONA	ARKANSAS	CALIFORNIA	COLORADO	CONNECTICUT	DELAWARE	DISTRICT OF COLUMBIA
1 ALABAMA	34.25	0.44	0.32	7.89	0.66	1.44	0.27	0.41
2 ARIZONA	0.75	24.21	0.37	9.07	0.76	1.66	0.31	0.47
3 ARKANSAS	0.77	0.52	22.58	9.25	0.77	1.69	0.31	0.48
4 CALIFORNIA	0.37	0.25	0.18	66.43	0.38	0.83	0.15	0.24
5 COLORADO	0.20	0.14	0.10	2.45	79.60	0.45	0.08	0.13
6 CONNECTICUT	0.40	0.27	0.20	4.87	0.41	59.89	0.17	0.25
7 DELAWARE	0.33	0.22	0.16	3.96	0.33	0.72	66.83	0.21
8 DISTRICT OF COLUMBIA	0.36	0.24	0.18	4.34	0.36	0.79	0.15	63.73
9 FLORIDA	0.84	0.57	0.41	10.13	0.84	1.85	0.34	0.53
10 GEORGIA	0.65	0.44	0.32	7.87	0.66	1.44	0.27	0.41
11 IDAHO	0.14	0.09	0.07	1.66	0.14	0.30	0.06	0.09
12 ILLINOIS	0.41	0.28	0.20	4.98	0.41	0.91	0.17	0.26
13 INDIANA	0.21	0.14	0.10	2.52	0.21	0.46	0.09	0.13
14 IOWA	0.08	0.06	0.04	1.00	0.08	0.18	0.03	0.05
15 KANSAS	0.36	0.24	0.18	4.34	0.36	0.79	0.15	0.23
16 KENTUCKY	0.20	0.13	0.10	2.38	0.20	0.44	0.08	0.12
17 LOUISIANA	0.33	0.23	0.16	4.01	0.33	0.73	0.14	0.21
18 MAINE	0.15	0.10	0.07	1.84	0.15	0.34	0.06	0.10
19 MARYLAND	0.32	0.22	0.16	3.92	0.33	0.72	0.13	0.20
20 MASSACHUSETTS	0.28	0.19	0.14	3.40	0.28	0.62	0.12	0.18
21 MICHIGAN	0.36	0.24	0.18	4.33	0.36	0.79	0.15	0.22
22 MINNESOTA	0.24	0.16	0.12	2.86	0.24	0.52	0.10	0.15
23 MISSISSIPPI	0.29	0.20	0.14	3.55	0.30	0.65	0.12	0.18
24 MISSOURI	0.39	0.27	0.19	4.75	0.40	0.87	0.16	0.25
25 MONTANA	0.11	0.07	0.05	1.33	0.11	0.24	0.05	0.07
26 NEBRASKA	0.39	0.27	0.19	4.75	0.40	0.87	0.16	0.25
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.19	0.13	0.10	2.35	0.20	0.43	0.08	0.12
29 NEW JERSEY	0.26	0.18	0.13	3.16	0.26	0.58	0.11	0.16
30 NEW MEXICO	0.30	0.21	0.15	3.66	0.30	0.67	0.12	0.19
31 NEW YORK	0.60	0.40	0.29	7.19	0.60	1.32	0.24	0.37
32 NORTH CAROLINA	0.26	0.17	0.13	3.10	0.26	0.57	0.11	0.16
33 NORTH DAKOTA	0.07	0.05	0.03	0.82	0.07	0.15	0.03	0.04
34 OHIO	0.35	0.24	0.17	4.21	0.35	0.77	0.14	0.22
35 OKLAHOMA	0.19	0.13	0.09	2.32	0.19	0.42	0.08	0.12
36 OREGON	0.14	0.09	0.07	1.66	0.14	0.30	0.06	0.09
37 PENNSYLVANIA	0.26	0.18	0.13	3.11	0.26	0.57	0.11	0.16
38 RHODE ISLAND	0.63	0.43	0.31	7.62	0.63	1.39	0.26	0.40
39 SOUTH CAROLINA	0.57	0.39	0.28	6.89	0.57	1.26	0.23	0.36
40 SOUTH DAKOTA	0.10	0.07	0.05	1.26	0.10	0.23	0.04	0.07
41 TENNESSEE	0.18	0.12	0.09	2.22	0.19	0.41	0.08	0.12
42 TEXAS	0.57	0.39	0.28	6.93	0.58	1.27	0.24	0.36
43 UTAH	0.21	0.14	0.10	2.52	0.21	0.46	0.09	0.13
44 VERMONT	0.19	0.13	0.10	2.35	0.20	0.43	0.08	0.12
45 VIRGINIA	0.43	0.29	0.21	5.15	0.43	0.94	0.18	0.27
46 WASHINGTON	0.12	0.08	0.06	1.46	0.12	0.27	0.05	0.08
47 WEST VIRGINIA	0.15	0.10	0.08	1.87	0.16	0.34	0.06	0.10
48 WISCONSIN	0.15	0.10	0.08	1.85	0.15	0.34	0.06	0.10
49 WYOMING	0.33	0.23	0.16	4.03	0.34	0.74	0.14	0.21
50 ALASKA	0.36	0.24	0.18	4.34	0.36	0.79	0.15	0.23
51 HAWAII	0.38	0.26	0.19	4.56	0.38	0.84	0.16	0.24
52 TOTAL	0.41	0.29	0.21	13.24	1.26	3.35	0.57	0.70

TABLE H-10
DEATH AND GIFT TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	1.50	0.96	0.16	4.73	1.65	0.74	0.67	0.65
2 ARIZONA	1.73	1.10	0.19	5.43	1.90	0.86	0.77	0.75
3 ARKANSAS	1.76	1.12	0.19	5.54	1.94	0.87	0.79	0.76
4 CALIFORNIA	0.86	0.55	0.09	2.71	0.95	0.43	0.38	0.37
5 COLORADO	0.47	0.30	0.05	1.47	0.51	0.23	0.21	0.20
6 CONNECTICUT	0.93	0.59	0.10	2.92	1.02	0.46	0.41	0.40
7 DELAWARE	0.75	0.48	0.08	2.37	0.83	0.37	0.34	0.33
8 DISTRICT OF COLUMBIA	0.83	0.53	0.09	2.60	0.91	0.41	0.37	0.36
9 FLORIDA	16.73	1.23	0.21	6.07	2.12	0.95	0.86	0.84
10 GEORGIA	1.50	34.76	0.16	4.72	1.65	0.74	0.67	0.65
11 IDAHO	0.32	0.20	86.03	1.00	0.35	0.16	0.14	0.14
12 ILLINOIS	0.95	0.61	0.10	61.08	1.04	0.47	0.42	0.41
13 INDIANA	0.48	0.31	0.05	1.51	79.33	0.24	0.21	0.21
14 IOWA	0.19	0.12	0.02	0.60	0.21	91.69	0.08	0.08
15 KANSAS	0.83	0.53	0.09	2.60	0.91	0.41	63.07	0.36
16 KENTUCKY	0.45	0.29	0.05	1.42	0.50	0.22	0.20	80.20
17 LOUISIANA	0.76	0.49	0.08	2.40	0.84	0.38	0.34	0.33
18 MAINE	0.35	0.22	0.04	1.10	0.39	0.17	0.16	0.15
19 MARYLAND	0.75	0.48	0.08	2.35	0.82	0.37	0.33	0.32
20 MASSACHUSETTS	0.65	0.41	0.07	2.04	0.71	0.32	0.29	0.28
21 MICHIGAN	0.82	0.53	0.09	2.59	0.91	0.41	0.37	0.36
22 MINNESOTA	0.55	0.35	0.06	1.72	0.60	0.27	0.24	0.24
23 MISSISSIPPI	0.68	0.43	0.07	2.13	0.74	0.34	0.30	0.29
24 MISSOURI	0.91	0.58	0.10	2.85	1.00	0.45	0.40	0.39
25 MONTANA	0.25	0.16	0.03	0.80	0.28	0.13	0.11	0.11
26 NEBRASKA	0.91	0.58	0.10	2.85	1.00	0.45	0.40	0.39
27 NEVADA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
28 NEW HAMPSHIRE	0.45	0.29	0.05	1.41	0.49	0.22	0.20	0.19
29 NEW JERSEY	0.60	0.38	0.07	1.89	0.66	0.30	0.27	0.26
30 NEW MEXICO	0.70	0.44	0.08	2.19	0.77	0.35	0.31	0.30
31 NEW YORK	1.37	0.87	0.15	4.31	1.51	0.68	0.61	0.59
32 NORTH CAROLINA	0.59	0.38	0.06	1.86	0.65	0.29	0.26	0.26
33 NORTH DAKOTA	0.16	0.10	0.02	0.49	0.17	0.08	0.07	0.07
34 OHIO	0.80	0.51	0.09	2.52	0.88	0.40	0.36	0.35
35 OKLAHOMA	0.44	0.28	0.05	1.39	0.49	0.22	0.20	0.19
36 OREGON	0.32	0.20	0.03	1.00	0.35	0.16	0.14	0.14
37 PENNSYLVANIA	0.59	0.38	0.06	1.87	0.65	0.29	0.26	0.26
38 RHODE ISLAND	1.45	0.93	0.16	4.57	1.60	0.72	0.65	0.63
39 SOUTH CAROLINA	1.31	0.84	0.14	4.13	1.44	0.65	0.59	0.57
40 SOUTH DAKOTA	0.24	0.15	0.03	0.75	0.26	0.12	0.11	0.10
41 TENNESSEE	0.42	0.27	0.05	1.33	0.47	0.21	0.19	0.18
42 TEXAS	1.32	0.84	0.14	4.15	1.45	0.65	0.59	0.57
43 UTAH	0.48	0.31	0.05	1.51	0.53	0.24	0.21	0.21
44 VERMONT	0.45	0.29	0.05	1.41	0.49	0.22	0.20	0.19
45 VIRGINIA	0.98	0.63	0.11	3.08	1.08	0.49	0.44	0.42
46 WASHINGTON	0.28	0.18	0.03	0.88	0.31	0.14	0.12	0.12
47 WEST VIRGINIA	0.36	0.23	0.04	1.12	0.39	0.18	0.16	0.15
48 WISCONSIN	0.35	0.23	0.04	1.11	0.39	0.17	0.16	0.15
49 WYOMING	0.77	0.49	0.08	2.41	0.84	0.38	0.34	0.33
50 ALASKA	0.83	0.53	0.09	2.60	0.91	0.41	0.37	0.36
51 HAWAII	0.87	0.55	0.09	2.73	0.96	0.43	0.39	0.38
52 TOTAL	1.01	0.64	0.20	6.09	1.99	1.02	1.00	1.25

TABLE H-10
DEATH AND GIFT TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.78	0.23	1.48	2.19	3.20	1.06	0.30	1.50
2 ARIZONA	0.89	0.27	1.70	2.52	3.67	1.21	0.34	1.73
3 ARKANSAS	0.91	0.27	1.74	2.57	3.75	1.24	0.35	1.76
4 CALIFORNIA	0.45	0.13	0.85	1.26	1.83	0.61	0.17	0.86
5 COLORADO	0.24	0.07	0.46	0.68	0.99	0.33	0.09	0.47
6 CONNECTICUT	0.48	0.14	0.92	1.35	1.97	0.65	0.19	0.93
7 DELAWARE	0.39	0.12	0.74	1.10	1.60	0.53	0.15	0.75
8 DISTRICT OF COLUMBIA	0.43	0.13	0.81	1.20	1.76	0.58	0.16	0.83
9 FLORIDA	1.00	0.30	1.90	2.81	4.10	1.35	0.39	1.93
10 GEORGIA	0.77	0.23	1.48	2.18	3.19	1.05	0.30	1.50
11 IDAHO	0.16	0.05	0.31	0.46	0.67	0.22	0.06	0.32
12 ILLINOIS	0.49	0.15	0.94	1.38	2.02	0.67	0.19	0.95
13 INDIANA	0.25	0.07	0.47	0.70	1.02	0.34	0.10	0.48
14 IOWA	0.10	0.03	0.19	0.28	0.40	0.13	0.04	0.19
15 KANSAS	0.43	0.13	0.81	1.20	1.76	0.58	0.16	0.83
16 KENTUCKY	0.23	0.07	0.45	0.66	0.96	0.32	0.09	0.45
17 LOUISIANA	66.69	0.12	0.75	1.11	1.62	0.54	0.15	0.76
18 MAINE	0.18	84.55	0.35	0.51	0.75	0.25	0.07	0.35
19 MARYLAND	0.39	0.11	67.74	1.09	1.59	0.52	0.15	0.75
20 MASSACHUSETTS	0.33	0.10	0.64	72.34	1.38	0.45	0.13	0.65
21 MICHIGAN	0.43	0.13	0.81	1.20	65.35	0.58	0.16	0.82
22 MINNESOTA	0.28	0.08	0.54	0.80	1.16	76.28	0.11	0.54
23 MISSISSIPPI	0.35	0.10	0.67	0.99	1.44	0.48	70.24	0.68
24 MISSOURI	0.47	0.14	0.89	1.32	1.93	0.64	0.18	60.90
25 MONTANA	0.13	0.04	0.25	0.37	0.54	0.18	0.05	0.25
26 NEBRASKA	0.47	0.14	0.89	1.32	1.93	0.64	0.18	0.90
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.23	0.07	0.44	0.65	0.95	0.31	0.09	0.45
29 NEW JERSEY	0.31	0.09	0.59	0.88	1.28	0.42	0.12	0.60
30 NEW MEXICO	0.36	0.11	0.69	1.02	1.48	0.49	0.14	0.70
31 NEW YORK	0.71	0.21	1.35	2.00	2.91	0.96	0.27	1.37
32 NORTH CAROLINA	0.31	0.09	0.58	0.86	1.26	0.42	0.12	0.59
33 NORTH DAKOTA	0.08	0.02	0.15	0.23	0.33	0.11	0.03	0.16
34 OHIO	0.41	0.12	0.79	1.17	1.70	0.56	0.16	0.80
35 OKLAHOMA	0.23	0.07	0.44	0.64	0.94	0.31	0.09	0.44
36 OREGON	0.16	0.05	0.31	0.46	0.67	0.22	0.06	0.32
37 PENNSYLVANIA	0.31	0.09	0.58	0.86	1.26	0.42	0.12	0.59
38 RHODE ISLAND	0.75	0.22	1.43	2.12	3.09	1.02	0.29	1.45
39 SOUTH CAROLINA	0.68	0.20	1.29	1.91	2.79	0.92	0.26	1.31
40 SOUTH DAKOTA	0.12	0.04	0.24	0.35	0.51	0.17	0.05	0.24
41 TENNESSEE	0.22	0.07	0.42	0.62	0.90	0.30	0.08	0.42
42 TEXAS	0.68	0.20	1.30	1.92	2.81	0.93	0.26	1.32
43 UTAH	0.25	0.07	0.47	0.70	1.02	0.34	0.10	0.48
44 VERMONT	0.23	0.07	0.44	0.65	0.95	0.31	0.09	0.45
45 VIRGINIA	0.51	0.15	0.97	1.43	2.09	0.69	0.20	0.98
46 WASHINGTON	0.14	0.04	0.27	0.41	0.59	0.20	0.06	0.28
47 WEST VIRGINIA	0.18	0.05	0.35	0.52	0.76	0.25	0.07	0.35
48 WISCONSIN	0.18	0.05	0.35	0.51	0.75	0.25	0.07	0.35
49 WYOMING	0.40	0.12	0.76	1.12	1.63	0.54	0.15	0.77
50 ALASKA	0.43	0.13	0.81	1.20	1.76	0.58	0.16	0.83
51 HAWAII	0.45	0.13	0.86	1.27	1.85	0.61	0.17	0.87
52 TOTAL	1.05	0.72	1.63	4.06	3.51	1.87	0.32	1.59

TABLE H-10
DEATH AND GIFT TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.18	0.43	0.21	0.22	3.01	0.24	8.43	0.97
2 ARIZONA	0.21	0.49	0.24	0.25	3.46	0.27	9.69	1.12
3 ARKANSAS	0.21	0.50	0.24	0.25	3.53	0.28	9.88	1.14
4 CALIFORNIA	0.10	0.25	0.12	0.12	1.73	0.14	4.84	0.56
5 COLORADO	0.06	0.13	0.06	0.07	0.93	0.07	2.62	0.30
6 CONNECTICUT	0.11	0.26	0.13	0.13	1.86	0.15	5.21	0.60
7 DELAWARE	0.09	0.21	0.10	0.11	1.51	0.12	4.23	0.49
8 DISTRICT OF COLUMBIA	0.10	0.24	0.11	0.12	1.65	0.13	4.64	0.54
9 FLORIDA	0.23	0.55	0.26	0.28	3.86	0.31	10.82	1.25
10 GEORGIA	0.18	0.43	0.21	0.22	3.00	0.24	8.41	0.97
11 IDAHO	0.04	0.09	0.04	0.05	0.63	0.05	1.78	0.21
12 ILLINOIS	0.11	0.27	0.13	0.14	1.90	0.15	5.32	0.61
13 INDIANA	0.06	0.14	0.07	0.07	0.96	0.08	2.69	0.31
14 IOWA	0.02	0.05	0.03	0.03	0.38	0.03	1.07	0.12
15 KANSAS	0.10	0.24	0.11	0.12	1.65	0.13	4.64	0.54
16 KENTUCKY	0.05	0.13	0.06	0.07	0.91	0.07	2.54	0.29
17 LOUISIANA	0.09	0.22	0.10	0.11	1.53	0.12	4.28	0.49
18 MAINE	0.04	0.10	0.05	0.05	0.70	0.06	1.97	0.23
19 MARYLAND	0.09	0.21	0.10	0.11	1.50	0.12	4.19	0.48
20 MASSACHUSETTS	0.08	0.18	0.09	0.09	1.30	0.10	3.63	0.42
21 MICHIGAN	0.10	0.23	0.11	0.12	1.65	0.13	4.62	0.53
22 MINNESOTA	0.07	0.16	0.07	0.08	1.09	0.09	3.06	0.35
23 MISSISSIPPI	0.08	0.19	0.09	0.10	1.36	0.11	3.80	0.44
24 MISSOURI	0.11	0.26	0.12	0.13	1.81	0.14	5.08	0.59
25 MONTANA	00.83	0.07	0.03	0.04	0.51	0.04	1.42	0.16
26 NEBRASKA	0.11	00.26	0.12	0.13	1.81	0.14	5.08	0.59
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.05	0.13	0.06	00.26	0.90	0.07	2.51	0.29
29 NEW JERSEY	0.07	0.17	0.08	0.09	74.61	0.10	3.38	0.39
30 NEW MEXICO	0.08	0.20	0.10	0.10	1.40	69.31	3.91	0.45
31 NEW YORK	0.16	0.39	0.19	0.20	2.74	0.22	47.18	0.89
32 NORTH CAROLINA	0.07	0.17	0.08	0.08	1.18	0.09	3.32	74.28
33 NORTH DAKOTA	0.02	0.04	0.02	0.02	0.31	0.02	0.88	0.10
34 OHIO	0.10	0.23	0.11	0.12	1.60	0.13	4.50	0.52
35 OKLAHOMA	0.05	0.13	0.06	0.06	0.88	0.07	2.48	0.29
36 OREGON	0.04	0.09	0.04	0.05	0.63	0.05	1.78	0.21
37 PENNSYLVANIA	0.07	0.17	0.08	0.09	1.19	0.09	3.33	0.38
38 RHODE ISLAND	0.17	0.41	0.20	0.21	2.91	0.23	8.14	0.94
39 SOUTH CAROLINA	0.16	0.37	0.18	0.19	2.63	0.21	7.37	0.85
40 SOUTH DAKOTA	0.03	0.07	0.03	0.03	0.48	0.04	1.35	0.16
41 TENNESSEE	0.05	0.12	0.06	0.06	0.85	0.07	2.38	0.27
42 TEXAS	0.16	0.38	0.18	0.19	2.64	0.21	7.40	0.85
43 UTAH	0.06	0.14	0.07	0.07	0.96	0.08	2.69	0.31
44 VERMONT	0.05	0.13	0.06	0.06	0.90	0.07	2.51	0.29
45 VIRGINIA	0.12	0.28	0.13	0.14	1.96	0.16	5.50	0.63
46 WASHINGTON	0.03	0.08	0.04	0.04	0.56	0.04	1.56	0.18
47 WEST VIRGINIA	0.04	0.10	0.05	0.05	0.71	0.06	1.99	0.23
48 WISCONSIN	0.04	0.10	0.05	0.05	0.71	0.06	1.98	0.23
49 WYOMING	0.09	0.22	0.11	0.11	1.54	0.12	4.31	0.50
50 ALASKA	0.10	0.24	0.11	0.12	1.65	0.13	4.64	0.54
51 HAWAII	0.10	0.25	0.12	0.12	1.74	0.14	4.88	0.56
52 TOTAL	0.46	0.28	0.11	0.54	5.00	0.20	10.77	1.63

TABLE H-1Ø
DEATH AND GIFT TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	4Ø SOUTH DAKOTA
1 ALABAMA	Ø.13	3.78	Ø.6Ø	Ø.65	4.11	Ø.32	Ø.43	Ø.14
2 ARIZONA	Ø.15	4.35	Ø.69	Ø.75	4.72	Ø.37	Ø.49	Ø.16
3 ARKANSAS	Ø.15	4.43	Ø.71	Ø.76	4.81	Ø.37	Ø.5Ø	Ø.16
4 CALIFORNIA	Ø.Ø8	2.17	Ø.35	Ø.37	2.36	Ø.18	Ø.25	Ø.Ø8
5 COLORADO	Ø.Ø4	1.17	Ø.19	Ø.2Ø	1.27	Ø.1Ø	Ø.13	Ø.Ø4
6 CONNECTICUT	Ø.Ø8	2.34	Ø.37	Ø.4Ø	2.54	Ø.2Ø	Ø.26	Ø.Ø9
7 DELAWARE	Ø.Ø7	1.9Ø	Ø.3Ø	Ø.33	2.Ø6	Ø.16	Ø.21	Ø.Ø7
8 DISTRICT OF COLUMBIA	Ø.Ø7	2.Ø8	Ø.33	Ø.36	2.26	Ø.18	Ø.24	Ø.Ø8
9 FLORIDA	Ø.17	4.85	Ø.77	Ø.84	5.27	Ø.41	Ø.55	Ø.18
1Ø GEORGIA	Ø.13	3.77	Ø.6Ø	Ø.65	4.Ø9	Ø.32	Ø.43	Ø.14
11 IDAHO	Ø.Ø3	Ø.8Ø	Ø.13	Ø.14	Ø.87	Ø.Ø7	Ø.Ø9	Ø.Ø3
12 ILLINOIS	Ø.Ø8	2.39	Ø.38	Ø.41	2.59	Ø.2Ø	Ø.27	Ø.Ø9
13 INDIANA	Ø.Ø4	1.21	Ø.19	Ø.21	1.31	Ø.1Ø	Ø.14	Ø.Ø4
14 IOWA	Ø.Ø2	Ø.48	Ø.Ø8	Ø.Ø8	Ø.52	Ø.Ø4	Ø.Ø5	Ø.Ø2
15 KANSAS	Ø.Ø7	2.Ø8	Ø.33	Ø.36	2.26	Ø.18	Ø.24	Ø.Ø8
16 KENTUCKY	Ø.Ø4	1.14	Ø.18	Ø.2Ø	1.24	Ø.1Ø	Ø.13	Ø.Ø4
17 LOUISIANA	Ø.Ø7	1.92	Ø.31	Ø.33	2.Ø8	Ø.16	Ø.22	Ø.Ø7
18 MAINE	Ø.Ø3	Ø.88	Ø.14	Ø.15	Ø.96	Ø.Ø7	Ø.1Ø	Ø.Ø3
19 MARYLAND	Ø.Ø7	1.88	Ø.3Ø	Ø.32	2.Ø4	Ø.16	Ø.21	Ø.Ø7
2Ø MASSACHUSETTS	Ø.Ø6	1.63	Ø.26	Ø.28	1.77	Ø.14	Ø.18	Ø.Ø6
21 MICHIGAN	Ø.Ø7	2.Ø7	Ø.33	Ø.36	2.25	Ø.18	Ø.23	Ø.Ø8
22 MINNESOTA	Ø.Ø5	1.37	Ø.22	Ø.24	1.49	Ø.12	Ø.16	Ø.Ø5
23 MISSISSIPPI	Ø.Ø6	1.7Ø	Ø.27	Ø.29	1.85	Ø.14	Ø.19	Ø.Ø6
24 MISSOURI	Ø.Ø8	2.28	Ø.36	Ø.39	2.47	Ø.19	Ø.26	Ø.Ø8
25 MONTANA	Ø.Ø2	Ø.64	Ø.1Ø	Ø.11	Ø.69	Ø.Ø5	Ø.Ø7	Ø.Ø2
26 NEBRASKA	Ø.Ø8	2.28	Ø.36	Ø.39	2.47	Ø.19	Ø.26	Ø.Ø8
27 NEVADA	Ø.Ø	Ø.Ø	Ø.Ø	Ø.Ø	Ø.Ø	Ø.Ø	Ø.Ø	Ø.Ø
28 NEW HAMPSHIRE	Ø.Ø4	1.13	Ø.18	Ø.19	1.22	Ø.1Ø	Ø.13	Ø.Ø4
29 NEW JERSEY	Ø.Ø5	1.52	Ø.24	Ø.26	1.64	Ø.13	Ø.17	Ø.Ø6
3Ø NEW MEXICO	Ø.Ø6	1.75	Ø.28	Ø.3Ø	1.9Ø	Ø.15	Ø.2Ø	Ø.Ø6
31 NEW YORK	Ø.12	3.45	Ø.55	Ø.59	3.74	Ø.29	Ø.39	Ø.13
32 NORTH CAROLINA	Ø.Ø5	1.49	Ø.24	Ø.26	1.61	Ø.13	Ø.17	Ø.Ø5
33 NORTH DAKOTA	93.11	Ø.39	Ø.Ø6	Ø.Ø7	Ø.43	Ø.Ø3	Ø.Ø4	Ø.Ø1
34 OHIO	Ø.Ø7	66.62	Ø.32	Ø.35	2.19	Ø.17	Ø.23	Ø.Ø7
35 OKLAHOMA	Ø.Ø4	1.11	Ø.68	Ø.19	1.21	Ø.Ø9	Ø.13	Ø.Ø4
36 OREGON	Ø.Ø3	Ø.8Ø	Ø.13	Ø.14	Ø.87	Ø.Ø7	Ø.Ø9	Ø.Ø3
37 PENNSYLVANIA	Ø.Ø5	1.49	Ø.24	Ø.26	75.42	Ø.13	Ø.17	Ø.Ø5
38 RHODE ISLAND	Ø.13	3.65	Ø.58	Ø.63	3.96	36.21	Ø.41	Ø.13
39 SOUTH CAROLINA	Ø.11	3.3Ø	Ø.53	Ø.57	3.59	Ø.2Ø	42.37	Ø.12
4Ø SOUTH DAKOTA	Ø.Ø2	Ø.6Ø	Ø.1Ø	Ø.1Ø	Ø.66	Ø.Ø5	Ø.Ø7	89.42
41 TENNESSEE	Ø.Ø4	1.Ø7	Ø.17	Ø.18	1.16	Ø.Ø9	Ø.12	Ø.Ø4
42 TEXAS	Ø.11	3.32	Ø.53	Ø.57	3.61	Ø.28	Ø.38	Ø.12
43 UTAH	Ø.Ø4	1.21	Ø.19	Ø.21	1.31	Ø.1Ø	Ø.14	Ø.Ø4
44 VERMONT	Ø.Ø4	1.13	Ø.18	Ø.19	1.22	Ø.1Ø	Ø.13	Ø.Ø4
45 VIRGINIA	Ø.Ø9	2.47	Ø.39	Ø.42	2.68	Ø.21	Ø.28	Ø.Ø9
46 WASHINGTON	Ø.Ø2	Ø.7Ø	Ø.11	Ø.12	Ø.76	Ø.Ø6	Ø.Ø8	Ø.Ø3
47 WEST VIRGINIA	Ø.Ø3	Ø.89	Ø.14	Ø.15	Ø.97	Ø.Ø8	Ø.1Ø	Ø.Ø3
48 WISCONSIN	Ø.Ø3	Ø.89	Ø.14	Ø.15	Ø.96	Ø.Ø8	Ø.1Ø	Ø.Ø3
49 WYOMING	Ø.Ø7	1.93	Ø.31	Ø.33	2.1Ø	Ø.16	Ø.22	Ø.Ø7
5Ø ALASKA	Ø.Ø7	2.Ø8	Ø.33	Ø.36	2.26	Ø.18	Ø.24	Ø.Ø8
51 HAWAII	Ø.Ø8	2.19	Ø.35	Ø.38	2.37	Ø.18	Ø.25	Ø.Ø8
52 TOTAL	Ø.13	4.92	1.44	1.67	1Ø.24	Ø.38	Ø.36	Ø.23

TABLE H-10
DEATH AND GIFT TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.84	2.91	0.27	0.10	1.20	1.14	0.42	1.32
2 ARIZONA	0.96	3.35	0.31	0.11	1.30	1.31	0.48	1.51
3 ARKANSAS	0.98	3.41	0.32	0.11	1.41	1.34	0.49	1.54
4 CALIFORNIA	0.48	1.67	0.15	0.06	0.69	0.66	0.24	0.76
5 COLORADO	0.26	0.90	0.08	0.03	0.37	0.35	0.13	0.41
6 CONNECTICUT	0.52	1.80	0.17	0.06	0.74	0.71	0.26	0.81
7 DELAWARE	0.42	1.46	0.13	0.05	0.60	0.57	0.21	0.66
8 DISTRICT OF COLUMBIA	0.46	1.60	0.15	0.05	0.66	0.63	0.23	0.72
9 FLORIDA	1.07	3.74	0.35	0.13	1.54	1.47	0.54	1.69
10 GEORGIA	0.83	2.90	0.27	0.10	1.20	1.14	0.42	1.31
11 IDAHO	0.18	0.61	0.06	0.02	0.25	0.24	0.09	0.28
12 ILLINOIS	0.53	1.84	0.17	0.06	0.76	0.72	0.26	0.83
13 INDIANA	0.27	0.93	0.09	0.03	0.38	0.37	0.13	0.42
14 IOWA	0.11	0.37	0.03	0.01	0.15	0.14	0.05	0.17
15 KANSAS	0.46	1.60	0.15	0.05	0.66	0.63	0.23	0.72
16 KENTUCKY	0.25	0.88	0.08	0.03	0.36	0.34	0.13	0.40
17 LOUISIANA	0.42	1.48	0.14	0.05	0.61	0.58	0.21	0.67
18 MAINE	0.20	0.68	0.06	0.02	0.28	0.27	0.10	0.31
19 MARYLAND	0.42	1.45	0.13	0.05	0.60	0.57	0.21	0.65
20 MASSACHUSETTS	0.36	1.25	0.12	0.04	0.52	0.49	0.18	0.57
21 MICHIGAN	0.46	1.60	0.15	0.05	0.66	0.63	0.23	0.72
22 MINNESOTA	0.30	1.06	0.10	0.04	0.44	0.41	0.15	0.48
23 MISSISSIPPI	0.38	1.31	0.12	0.04	0.54	0.51	0.19	0.59
24 MISSOURI	0.50	1.75	0.16	0.06	0.72	0.69	0.25	0.79
25 MONTANA	0.14	0.49	0.05	0.02	0.20	0.19	0.07	0.22
26 NEBRASKA	0.50	1.75	0.16	0.06	0.72	0.69	0.25	0.79
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.25	0.87	0.08	0.03	0.36	0.34	0.12	0.39
29 NEW JERSEY	0.34	1.17	0.11	0.04	0.48	0.46	0.17	0.53
30 NEW MEXICO	0.39	1.35	0.12	0.05	0.56	0.53	0.19	0.61
31 NEW YORK	0.76	2.65	0.25	0.09	1.10	1.04	0.38	1.20
32 NORTH CAROLINA	0.33	1.14	0.11	0.04	0.47	0.45	0.16	0.52
33 NORTH DAKOTA	0.09	0.30	0.03	0.01	0.12	0.12	0.04	0.14
34 OHIO	0.45	1.55	0.14	0.05	0.64	0.61	0.22	0.70
35 OKLAHOMA	0.25	0.86	0.08	0.03	0.35	0.34	0.12	0.39
36 OREGON	0.18	0.61	0.06	0.02	0.25	0.24	0.09	0.28
37 PENNSYLVANIA	0.33	1.15	0.11	0.04	0.47	0.45	0.17	0.52
38 RHODE ISLAND	0.81	2.81	0.26	0.09	1.16	1.10	0.40	1.27
39 SOUTH CAROLINA	0.73	2.54	0.24	0.09	1.05	1.00	0.37	1.15
40 SOUTH DAKOTA	0.13	0.46	0.04	0.02	0.19	0.18	0.07	0.21
41 TENNESSEE	01.54	0.82	0.08	0.03	0.34	0.32	0.12	0.37
42 TEXAS	0.73	44.26	0.24	0.09	1.06	1.00	0.37	1.16
43 UTAH	0.27	0.93	78.09	0.03	0.38	0.37	0.13	0.42
44 VERMONT	0.25	0.87	0.08	00.23	0.36	0.34	0.12	0.39
45 VIRGINIA	0.55	1.90	0.18	0.06	57.48	0.75	0.27	0.86
46 WASHINGTON	0.16	0.54	0.05	0.02	0.22	07.91	0.08	0.24
47 WEST VIRGINIA	0.20	0.69	0.06	0.02	0.28	0.27	04.40	0.31
48 WISCONSIN	0.20	0.68	0.06	0.02	0.28	0.27	0.10	04.71
49 WYOMING	0.43	1.49	0.14	0.05	0.61	0.58	0.21	0.67
50 ALASKA	0.46	1.60	0.15	0.05	0.66	0.63	0.23	0.72
51 HAWAII	0.48	1.68	0.16	0.06	0.70	0.66	0.24	0.76
52 TOTAL	1.49	3.01	0.35	0.24	1.23	2.34	0.66	3.10

TABLE H-10
DEATH AND GIFT TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.12	0.09	0.24	0.0	100.00	464.83	0.55	0.0
2 ARIZONA	0.13	0.11	0.28	0.0	100.00	663.16	1.75	0.0
3 ARKANSAS	0.14	0.11	0.29	0.0	100.00	558.23	1.17	0.0
4 CALIFORNIA	0.07	0.05	0.14	0.0	100.00	25519.94	5.82	0.0
5 COLORADO	0.04	0.03	0.08	0.0	100.00	1223.77	2.55	0.0
6 CONNECTICUT	0.07	0.06	0.15	0.0	100.00	9218.40	13.58	0.0
7 DELAWARE	0.06	0.05	0.12	0.0	100.00	1119.00	9.32	0.0
8 DISTRICT OF COLUMBIA	0.06	0.05	0.13	0.0	100.00	1431.77	7.18	0.0
9 FLORIDA	0.15	0.12	0.31	0.0	100.00	5285.09	3.82	0.0
10 GEORGIA	0.12	0.09	0.24	0.0	100.00	1066.73	1.01	0.0
11 IDAHO	0.02	0.02	0.05	0.0	100.00	90.22	0.53	0.0
12 ILLINOIS	0.07	0.06	0.15	0.0	100.00	12329.28	4.75	0.0
13 INDIANA	0.04	0.03	0.08	0.0	100.00	1492.94	1.25	0.0
14 IOWA	0.01	0.01	0.03	0.0	100.00	677.92	0.98	0.0
15 KANSAS	0.06	0.05	0.13	0.0	100.00	1883.90	3.40	0.0
16 KENTUCKY	0.04	0.03	0.07	0.0	100.00	1166.44	1.49	0.0
17 LOUISIANA	0.06	0.05	0.12	0.0	100.00	1649.97	1.93	0.0
18 MAINE	0.03	0.02	0.06	0.0	100.00	571.35	2.32	0.0
19 MARYLAND	0.06	0.05	0.12	0.0	100.00	2067.11	2.47	0.0
20 MASSACHUSETTS	0.05	0.04	0.11	0.0	100.00	5846.80	4.42	0.0
21 MICHIGAN	0.06	0.05	0.13	0.0	100.00	5020.39	2.50	0.0
22 MINNESOTA	0.04	0.03	0.09	0.0	100.00	2137.12	2.45	0.0
23 MISSISSIPPI	0.05	0.04	0.11	0.0	100.00	351.52	0.62	0.0
24 MISSOURI	0.07	0.06	0.15	0.0	100.00	2606.90	2.38	0.0
25 MONTANA	0.02	0.02	0.04	0.0	100.00	239.81	1.37	0.0
26 NEBRASKA	0.07	0.06	0.15	0.0	100.00	149.43	0.41	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.03	0.03	0.07	0.0	100.00	543.12	3.37	0.0
29 NEW JERSEY	0.05	0.04	0.10	0.0	100.00	6109.56	3.73	0.0
30 NEW MEXICO	0.05	0.04	0.11	0.0	100.00	147.61	0.60	0.0
31 NEW YORK	0.11	0.09	0.22	0.0	100.00	43175.72	9.76	0.0
32 NORTH CAROLINA	0.05	0.04	0.10	0.0	100.00	2015.46	1.68	0.0
33 NORTH DAKOTA	0.01	0.01	0.03	0.0	100.00	23.90	0.15	0.0
34 OHIO	0.06	0.05	0.13	0.0	100.00	7721.00	3.09	0.0
35 OKLAHOMA	0.03	0.03	0.07	0.0	100.00	1408.24	2.31	0.0
36 OREGON	0.02	0.02	0.05	0.0	100.00	1121.00	2.42	0.0
37 PENNSYLVANIA	0.05	0.04	0.10	0.0	100.00	14086.92	4.93	0.0
38 RHODE ISLAND	0.11	0.09	0.24	0.0	100.00	1896.53	8.50	0.0
39 SOUTH CAROLINA	0.10	0.08	0.21	0.0	100.00	896.08	1.43	0.0
40 SOUTH DAKOTA	0.02	0.02	0.04	0.0	100.00	98.37	0.56	0.0
41 TENNESSEE	0.03	0.03	0.07	0.0	100.00	1232.68	1.32	0.0
42 TEXAS	0.10	0.08	0.21	0.0	100.00	9899.51	3.87	0.0
43 UTAH	0.04	0.03	0.08	0.0	100.00	289.69	1.19	0.0
44 VERMONT	0.03	0.03	0.07	0.0	100.00	239.62	2.37	0.0
45 VIRGINIA	0.08	0.06	0.16	0.0	100.00	2226.57	2.08	0.0
46 WASHINGTON	0.02	0.02	0.05	0.0	100.00	1248.35	1.69	0.0
47 WEST VIRGINIA	0.03	0.02	0.06	0.0	100.00	417.49	0.92	0.0
48 WISCONSIN	0.03	0.02	0.06	0.0	100.00	2283.47	2.25	0.0
49 WYOMING	66.16	0.05	0.12	0.0	100.00	141.12	1.67	0.0
50 ALASKA	0.06	63.55	0.13	0.0	100.00	35.72	0.58	0.0
51 HAWAII	0.07	0.05	61.74	0.0	100.00	411.28	2.41	0.0
52 TOTAL	0.12	0.06	0.26	0.0	100.00	182501.10	3.87	0.0

TABLE H-10
DEATH AND GIFT TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.56	0.0	65.75	0.0	66.40	0.0	1930.27	2.29
2 ARIZONA	1.76	0.0	75.79	0.0	76.30	0.0	1309.36	3.45
3 ARKANSAS	1.18	0.0	77.42	0.0	77.80	0.0	947.08	1.99
4 CALIFORNIA	6.61	0.0	33.57	0.0	38.10	0.0	19922.59	4.54
5 COLORADO	2.58	0.0	20.40	0.0	20.60	0.0	1933.74	4.03
6 CONNECTICUT	13.88	0.0	40.11	0.0	41.00	0.0	4072.49	6.00
7 DELAWARE	9.36	0.0	33.17	0.0	33.30	0.0	790.39	6.59
8 DISTRICT OF COLUMBIA	7.22	0.0	36.27	0.0	36.50	0.0	1204.04	6.04
9 FLORIDA	3.91	0.0	83.27	0.0	85.20	0.0	4332.62	3.13
10 GEORGIA	1.03	0.0	65.24	0.0	66.20	0.0	2024.44	2.68
11 IDAHO	0.53	0.0	13.97	0.0	14.00	0.0	483.97	2.02
12 ILLINOIS	5.11	0.0	38.92	0.0	41.90	0.0	13056.36	5.03
13 INDIANA	1.28	0.0	20.67	0.0	21.20	0.0	4056.61	4.06
14 IOWA	1.00	0.0	8.31	0.0	8.40	0.0	2195.75	3.19
15 KANSAS	3.43	0.0	36.13	0.0	36.50	0.0	1964.93	3.55
16 KENTUCKY	1.51	0.0	19.00	0.0	20.00	0.0	1917.53	2.45
17 LOUISIANA	1.96	0.0	33.31	0.0	33.70	0.0	2200.45	2.67
18 MAINE	2.33	0.0	15.45	0.0	15.50	0.0	602.00	2.77
19 MARYLAND	2.52	0.0	32.26	0.0	33.00	0.0	4341.34	5.18
20 MASSACHUSETTS	4.57	0.0	27.66	0.0	28.60	0.0	6207.07	4.75
21 MICHIGAN	2.63	0.0	34.65	0.0	36.40	0.0	9212.33	4.59
22 MINNESOTA	2.49	0.0	23.72	0.0	24.10	0.0	3091.49	3.54
23 MISSISSIPPI	0.62	0.0	29.76	0.0	29.90	0.0	886.84	1.55
24 MISSOURI	2.43	0.0	39.10	0.0	40.00	0.0	4304.51	4.00
25 MONTANA	1.37	0.0	11.17	0.0	11.20	0.0	530.41	3.03
26 NEBRASKA	0.41	0.0	39.74	0.0	40.00	0.0	1266.07	3.45
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	610.02	6.20
28 NEW HAMPSHIRE	3.38	0.0	19.74	0.0	19.80	0.0	637.96	3.96
29 NEW JERSEY	3.91	0.0	25.39	0.0	26.60	0.0	8622.48	5.26
30 NEW MEXICO	0.60	0.0	30.69	0.0	30.80	0.0	707.00	2.07
31 NEW YORK	11.18	0.0	52.02	0.0	60.50	0.0	18607.91	4.22
32 NORTH CAROLINA	1.71	0.0	25.72	0.0	26.10	0.0	2052.97	2.30
33 NORTH DAKOTA	0.15	0.0	6.89	0.0	6.90	0.0	307.42	2.40
34 OHIO	3.27	0.0	33.38	0.0	35.40	0.0	10730.60	4.29
35 OKLAHOMA	2.33	0.0	19.32	0.0	19.50	0.0	1774.64	2.91
36 OREGON	2.45	0.0	13.86	0.0	14.00	0.0	1915.99	4.14
37 PENNSYLVANIA	5.26	0.0	24.58	0.0	26.20	0.0	11220.62	3.93
38 RHODE ISLAND	0.55	0.0	63.79	0.0	64.10	0.0	936.13	4.20
39 SOUTH CAROLINA	1.44	0.0	57.63	0.0	58.00	0.0	1262.94	2.02
40 SOUTH DAKOTA	0.56	0.0	10.58	0.0	10.60	0.0	410.54	2.32
41 TENNESSEE	1.33	0.0	18.46	0.0	18.70	0.0	2461.79	2.63
42 TEXAS	4.05	0.0	55.74	0.0	58.30	0.0	8166.27	3.19
43 UTAH	1.20	0.0	21.11	0.0	21.20	0.0	795.40	3.28
44 VERMONT	2.37	0.0	19.77	0.0	19.80	0.0	200.34	2.05
45 VIRGINIA	2.12	0.0	42.52	0.0	43.30	0.0	3510.03	3.29
46 WASHINGTON	1.72	0.0	12.09	0.0	12.30	0.0	3363.08	4.54
47 WEST VIRGINIA	0.93	0.0	15.60	0.0	15.70	0.0	1235.58	2.73
48 WISCONSIN	2.29	0.0	15.29	0.0	15.60	0.0	3855.20	3.79
49 WYOMING	1.67	0.0	33.04	0.0	33.90	0.0	343.00	4.06
50 ALASKA	0.58	0.0	36.45	0.0	36.50	0.0	200.01	4.57
51 HAWAII	2.41	0.0	38.26	0.0	38.40	0.0	720.20	4.21
52 TOTAL	4.17	0.0	34.32	0.0	36.97	0.0	102501.10	3.07

TABLE H-10
DEATH AND GIFT TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.0	2.29	0.0	88.85	0.0	89.07	0.0	-1.74
2 ARIZONA	0.0	3.47	0.0	86.07	0.0	86.37	0.0	-1.70
3 ARKANSAS	0.0	2.00	0.0	85.33	0.0	85.58	0.0	-0.82
4 CALIFORNIA	0.0	5.33	0.0	28.29	0.0	33.18	0.0	1.28
5 COLORADO	0.0	4.06	0.0	28.82	0.0	29.00	0.0	-1.48
6 CONNECTICUT	0.0	6.30	0.0	22.83	0.0	23.98	0.0	7.58
7 DELAWARE	0.0	6.62	0.0	25.95	0.0	26.10	0.0	2.74
8 DISTRICT OF COLUMBIA	0.0	6.08	0.0	32.37	0.0	32.61	0.0	1.14
9 FLORIDA	0.0	3.22	0.0	80.32	0.0	82.59	0.0	0.69
10 GEORGIA	0.0	2.69	0.0	83.25	0.0	83.71	0.0	-1.67
11 IDAHO	0.0	2.82	0.0	46.55	0.0	46.57	0.0	-2.29
12 ILLINOIS	0.0	5.39	0.0	40.29	0.0	43.20	0.0	-0.28
13 INDIANA	0.0	4.10	0.0	45.88	0.0	46.24	0.0	-2.82
14 IOWA	0.0	3.20	0.0	22.68	0.0	22.76	0.0	-2.20
15 KANSAS	0.0	3.58	0.0	37.11	0.0	37.47	0.0	-0.15
16 KENTUCKY	0.0	2.47	0.0	28.87	0.0	29.05	0.0	-0.96
17 LOUISIANA	0.0	2.69	0.0	40.84	0.0	41.19	0.0	-0.74
18 MAINE	0.0	2.78	0.0	17.92	0.0	17.97	0.0	-0.45
19 MARYLAND	0.0	5.24	0.0	50.01	0.0	50.55	0.0	-2.71
20 MASSACHUSETTS	0.0	4.90	0.0	29.13	0.0	30.06	0.0	-0.33
21 MICHIGAN	0.0	4.71	0.0	49.31	0.0	50.67	0.0	-2.09
22 MINNESOTA	0.0	3.58	0.0	31.02	0.0	31.37	0.0	-1.09
23 MISSISSIPPI	0.0	1.55	0.0	51.67	0.0	51.76	0.0	-0.94
24 MISSOURI	0.0	4.06	0.0	51.91	0.0	52.63	0.0	-1.62
25 MONTANA	0.0	3.03	0.0	21.76	0.0	21.79	0.0	-1.66
26 NEBRASKA	0.0	3.45	0.0	84.82	0.0	84.89	0.0	-3.04
27 NEVADA	0.0	6.28	0.0	100.00	0.0	100.00	0.0	-6.28
28 NEW HAMPSHIRE	0.0	3.97	0.0	22.41	0.0	22.47	0.0	-0.59
29 NEW JERSEY	0.0	5.44	0.0	32.45	0.0	33.54	0.0	-1.53
30 NEW MEXICO	0.0	2.87	0.0	67.96	0.0	68.01	0.0	-2.27
31 NEW YORK	0.0	5.64	0.0	32.64	0.0	43.61	0.0	5.54
32 NORTH CAROLINA	0.0	2.41	0.0	32.89	0.0	33.23	0.0	-0.70
33 NORTH DAKOTA	0.0	2.40	0.0	54.53	0.0	54.53	0.0	-2.25
34 OHIO	0.0	4.48	0.0	41.05	0.0	42.84	0.0	-1.20
35 OKLAHOMA	0.0	2.93	0.0	23.18	0.0	23.35	0.0	-0.60
36 OREGON	0.0	4.16	0.0	21.57	0.0	21.70	0.0	-1.72
37 PENNSYLVANIA	0.0	4.26	0.0	20.62	0.0	22.33	0.0	1.00
38 RHODE ISLAND	0.0	4.24	0.0	46.51	0.0	46.97	0.0	4.31
39 SOUTH CAROLINA	0.0	2.03	0.0	65.71	0.0	66.02	0.0	-0.59
40 SOUTH DAKOTA	0.0	2.32	0.0	33.05	0.0	33.07	0.0	-1.76
41 TENNESSEE	0.0	2.64	0.0	31.14	0.0	31.34	0.0	-1.31
42 TEXAS	0.0	3.37	0.0	50.96	0.0	53.79	0.0	0.68
43 UTAH	0.0	3.28	0.0	42.36	0.0	42.43	0.0	-2.08
44 VERMONT	0.0	2.85	0.0	22.87	0.0	22.90	0.0	-0.48
45 VIRGINIA	0.0	3.32	0.0	53.89	0.0	54.52	0.0	-1.21
46 WASHINGTON	0.0	4.57	0.0	27.03	0.0	27.21	0.0	-2.86
47 WEST VIRGINIA	0.0	2.73	0.0	35.36	0.0	35.44	0.0	-1.80
48 WISCONSIN	0.0	3.84	0.0	23.36	0.0	23.64	0.0	-1.55
49 WYOMING	0.0	4.06	0.0	55.49	0.0	55.53	0.0	-2.39
50 ALASKA	0.0	4.57	0.0	81.85	0.0	81.86	0.0	-3.99
51 HAWAII	0.0	4.22	0.0	52.04	0.0	52.15	0.0	-1.81
52 TOTAL	0.0	4.17	0.0	34.32	0.0	36.97	0.0	0.0

TABLE H-10
DEATH AND GIFT TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-11
SEVERANCE TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	8.86	8.59	8.77	5.41	8.84	1.29	8.24	8.42
2 ARIZONA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
3 ARKANSAS	1.68	8.79	12.23	6.81	1.86	8.81	8.19	8.32
4 CALIFORNIA	8.46	1.36	8.27	43.61	1.85	8.73	8.14	8.26
5 COLORADO	1.44	1.68	8.55	17.78	5.25	8.99	8.19	8.32
6 CONNECTICUT	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
7 DELAWARE	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
8 DISTRICT OF COLUMBIA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
9 FLORIDA	1.67	8.34	8.52	4.58	8.55	8.82	8.23	8.48
10 GEORGIA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
11 IDAHO	8.68	1.78	8.41	11.47	1.72	1.83	8.19	8.31
12 ILLINOIS	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
13 INDIANA	1.88	8.48	8.72	6.48	8.84	8.99	8.22	8.37
14 IOWA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
15 KANSAS	1.86	8.71	1.16	7.89	2.36	8.93	8.28	8.38
16 KENTUCKY	2.14	8.44	8.92	5.48	8.63	1.19	8.28	8.49
17 LOUISIANA	1.53	8.67	1.83	6.74	1.86	1.38	8.38	8.44
18 MAINE	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
19 MARYLAND	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
20 MASSACHUSETTS	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
21 MICHIGAN	8.88	8.41	8.41	6.35	8.68	1.27	8.38	8.45
22 MINNESOTA	1.89	8.44	8.47	6.81	8.78	1.32	8.24	8.41
23 MISSISSIPPI	2.94	8.46	8.87	5.38	8.74	1.22	8.31	8.51
24 MISSOURI	1.89	8.68	1.76	6.62	1.44	8.87	8.19	8.33
25 MONTANA	8.75	1.59	8.71	11.39	2.82	8.82	8.17	8.28
26 NEBRASKA	8.88	8.55	8.58	6.28	1.74	1.82	8.21	8.36
27 NEVADA	1.72	1.51	8.55	14.17	1.85	8.91	8.19	8.33
28 NEW HAMPSHIRE	8.48	8.27	8.23	4.88	8.43	13.64	8.16	8.38
29 NEW JERSEY	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
30 NEW MEXICO	1.98	1.39	8.72	16.13	1.54	8.93	8.19	8.32
31 NEW YORK	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
32 NORTH CAROLINA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
33 NORTH DAKOTA	8.85	8.52	8.56	6.88	1.18	8.94	8.28	8.34
34 OHIO	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
35 OKLAHOMA	1.11	8.72	1.44	7.25	1.43	1.81	8.23	8.38
36 OREGON	8.72	8.97	8.35	16.51	1.14	1.14	8.21	8.34
37 PENNSYLVANIA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
38 RHODE ISLAND	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
39 SOUTH CAROLINA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
40 SOUTH DAKOTA	8.63	8.65	8.33	16.47	8.95	1.19	8.23	8.48
41 TENNESSEE	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
42 TEXAS	1.27	8.96	1.83	6.68	1.42	1.23	8.26	8.38
43 UTAH	8.68	2.84	8.49	18.48	2.73	1.15	8.21	8.36
44 VERMONT	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
45 VIRGINIA	1.85	8.36	8.37	5.37	8.79	1.35	8.38	1.23
46 WASHINGTON	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
47 WEST VIRGINIA	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
48 WISCONSIN	8.77	8.48	8.48	5.85	8.82	8.87	8.16	8.38
49 WYOMING	8.82	1.15	8.48	13.87	3.88	8.83	8.17	8.38
50 ALASKA	8.45	1.18	8.27	36.54	1.88	8.77	8.14	8.26
51 HAWAII	8.8	8.8	8.8	8.8	8.8	8.8	8.8	8.8
52 TOTAL	1.42	8.84	1.11	7.66	1.29	1.24	8.26	8.48

TABLE H-11
SEVERANCE TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	4.21	2.84	0.18	3.70	1.47	0.77	0.76	1.36
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	2.13	1.17	0.32	3.96	1.53	0.96	1.77	1.29
4 CALIFORNIA	1.07	0.65	0.59	2.68	1.07	0.54	0.55	0.42
5 COLORADO	1.58	0.94	0.96	4.48	1.77	0.90	1.89	0.85
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	18.15	2.02	0.15	6.91	2.68	0.93	0.69	1.06
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	1.36	0.76	11.81	3.66	1.45	0.78	0.77	0.58
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	1.90	1.12	0.22	12.99	5.61	2.53	1.11	1.66
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	1.61	0.92	0.32	6.90	2.83	1.83	9.15	0.98
16 KENTUCKY	3.91	2.70	0.20	5.63	2.34	1.05	0.75	5.76
17 LOUISIANA	2.94	1.62	0.22	4.77	1.88	1.00	1.08	1.24
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	1.80	1.22	0.20	6.51	2.73	0.87	0.70	1.28
22 MINNESOTA	1.92	1.28	0.20	9.10	4.31	1.54	0.80	1.13
23 MISSISSIPPI	3.67	2.79	0.18	4.10	1.60	0.82	0.72	1.40
24 MISSOURI	1.64	0.96	0.30	6.11	2.44	1.72	3.01	1.28
25 MONTANA	1.37	0.79	1.36	5.70	2.40	0.97	0.88	0.71
26 NEBRASKA	1.71	0.97	0.24	8.67	3.63	2.18	2.92	0.98
27 NEVADA	1.76	1.29	1.92	3.23	1.30	0.66	0.64	1.20
28 NEW HAMPSHIRE	1.42	0.78	0.12	2.68	1.06	0.51	0.45	0.50
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	4.41	1.18	0.57	4.52	1.82	0.91	1.39	0.93
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	1.60	0.92	0.24	7.78	3.25	2.39	1.95	0.93
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	2.06	1.18	0.30	7.01	2.90	1.38	2.44	1.03
36 OREGON	1.40	0.82	3.45	3.91	1.45	0.75	0.74	0.60
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	1.48	0.86	0.28	3.59	1.44	1.05	0.77	0.60
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	2.60	1.30	0.23	4.74	1.92	0.93	1.12	0.94
43 UTAH	1.50	0.85	1.43	3.84	1.52	0.74	0.99	0.61
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	2.93	2.03	0.19	4.37	1.79	0.82	0.62	1.58
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	1.64	0.87	1.01	6.75	2.64	1.66	0.86	0.75
49 WYOMING	1.37	0.83	1.91	6.10	2.52	1.97	1.38	0.78
50 ALASKA	1.06	0.64	1.15	2.73	1.07	0.55	0.54	0.42
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	2.71	1.41	0.28	5.07	2.07	1.02	1.22	1.07

TABLE H-11
SEVERANCE TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	2.52	0.28	1.58	2.21	2.69	1.05	2.56	1.63
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	5.48	0.20	1.23	1.43	2.69	1.31	1.16	3.34
4 CALIFORNIA	0.63	0.16	0.86	1.22	2.16	0.78	0.24	1.09
5 COLORADO	1.23	0.21	1.17	1.64	2.77	1.16	0.55	1.83
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.07	0.22	1.57	1.47	2.97	1.17	0.63	2.54
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.90	0.22	1.18	1.70	2.50	1.17	0.33	1.36
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	1.17	0.26	1.43	1.75	5.46	2.30	0.59	3.37
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	1.29	0.27	1.36	1.63	3.67	3.68	0.72	5.05
16 KENTUCKY	1.76	0.34	1.80	2.14	4.29	1.56	1.33	1.91
17 LOUISIANA	6.10	0.30	1.82	2.53	3.29	1.26	1.37	1.99
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.77	0.28	1.87	2.26	10.85	1.50	0.45	1.67
22 MINNESOTA	0.91	0.30	1.59	2.27	5.59	3.81	0.51	2.11
23 MISSISSIPPI	5.97	0.29	1.91	2.21	3.22	1.08	5.13	1.64
24 MISSOURI	1.78	0.21	1.26	1.53	3.66	1.85	0.76	12.77
25 MONTANA	1.04	0.20	1.11	1.42	2.86	1.57	0.57	1.60
26 NEBRASKA	0.95	0.27	1.36	1.78	4.46	5.43	0.50	3.17
27 NEVADA	1.11	0.20	1.22	1.56	2.36	0.94	0.83	1.42
28 NEW HAMPSHIRE	0.48	1.29	1.09	24.22	2.03	0.76	0.26	1.07
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	1.40	0.21	1.22	1.60	2.62	1.19	0.62	2.69
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.94	0.24	1.27	1.65	4.18	6.69	0.49	3.05
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	2.11	0.24	1.46	1.78	3.65	1.66	0.74	3.19
36 OREGON	0.80	0.22	1.26	1.83	2.69	0.98	0.31	1.39
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.69	0.29	1.52	2.07	2.76	1.51	0.34	1.50
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	2.46	0.29	1.72	2.22	3.00	1.19	0.73	1.99
43 UTAH	1.04	0.26	1.33	1.91	2.57	1.04	0.35	1.58
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.76	0.39	2.66	2.46	3.83	1.37	0.51	1.39
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.79	0.23	1.07	1.53	3.81	6.81	0.42	1.83
49 WYOMING	0.95	0.20	1.10	1.41	3.21	2.15	0.41	2.22
50 ALASKA	0.61	0.16	0.88	1.27	1.98	0.79	0.23	1.07
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	3.58	0.28	1.68	2.23	3.25	1.40	1.03	2.12

TABLE H-11
SEVERANCE TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.17	0.42	0.17	0.24	3.17	0.43	7.71	1.74
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.28	0.51	0.27	0.16	1.98	0.53	4.83	1.21
4 CALIFORNIA	0.40	0.32	0.79	0.13	1.69	0.50	4.48	0.64
5 COLORADO	0.76	1.05	0.70	0.17	2.24	0.85	5.66	0.93
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.16	0.42	0.14	0.16	2.37	0.22	5.78	2.28
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	7.04	0.60	1.00	0.19	2.92	0.80	6.37	0.80
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.24	0.77	0.20	0.19	2.55	0.31	6.38	1.16
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.44	1.60	0.27	0.17	2.30	0.58	5.65	0.97
16 KENTUCKY	0.18	0.43	0.18	0.25	2.64	0.27	6.56	2.43
17 LOUISIANA	0.22	0.48	0.22	0.30	3.80	0.52	7.76	1.60
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.19	0.39	0.18	0.25	3.55	0.23	8.14	1.33
22 MINNESOTA	0.21	0.50	0.18	0.25	3.29	0.27	8.21	1.19
23 MISSISSIPPI	0.18	0.41	0.17	0.26	4.17	0.30	7.78	1.61
24 MISSOURI	0.30	1.99	0.27	0.17	2.20	0.48	5.36	1.02
25 MONTANA	14.50	0.79	0.81	0.16	2.40	0.78	5.25	0.81
26 NEBRASKA	0.28	6.30	0.21	0.19	2.69	0.40	6.33	1.04
27 NEVADA	0.52	0.43	14.31	0.17	2.73	0.48	5.91	1.47
28 NEW HAMPSHIRE	0.11	0.26	0.11	5.60	2.90	0.15	9.49	0.81
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.49	0.58	0.53	0.17	2.18	3.43	5.83	1.27
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.43	2.24	0.21	0.18	2.49	0.35	5.89	0.98
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.31	0.79	0.29	0.19	2.61	0.58	6.30	1.26
36 OREGON	0.89	0.47	0.60	0.20	2.44	0.47	6.51	0.84
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.42	1.95	0.33	0.22	5.12	0.31	8.53	0.97
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.23	0.49	0.22	0.23	3.25	0.86	7.06	1.54
43 UTAH	0.66	0.60	1.09	0.20	3.45	0.86	6.89	0.94
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.17	0.39	0.17	0.28	3.09	0.21	7.41	3.18
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.41	1.32	0.20	0.17	2.06	0.29	5.40	0.89
49 WYOMING	2.77	2.74	0.55	0.15	1.97	0.63	5.01	0.86
50 ALASKA	1.11	0.34	0.69	0.14	1.83	0.46	4.71	0.63
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.36	0.55	0.26	0.24	3.31	0.79	7.16	1.48

TABLE H-11
SEVERANCE TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.15	3.53	1.07	0.49	4.89	0.34	1.00	0.16
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.18	3.53	2.89	0.62	2.82	0.21	0.64	0.20
4 CALIFORNIA	0.12	2.73	0.58	2.87	2.43	0.18	0.28	0.12
5 COLORADO	0.22	3.51	1.05	1.52	3.15	0.24	0.44	0.29
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.16	3.74	0.70	0.44	3.39	0.22	1.79	0.16
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.44	3.22	0.70	2.27	4.04	0.25	0.37	0.34
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.24	6.94	1.07	0.66	3.71	0.25	0.52	0.27
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.34	4.74	2.64	0.86	3.24	0.23	0.45	0.60
16 KENTUCKY	0.20	5.54	1.13	0.52	3.92	0.31	1.21	0.22
17 LOUISIANA	0.17	4.39	1.38	0.59	5.36	0.39	0.84	0.18
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.18	12.94	0.65	0.62	5.39	0.33	0.54	0.18
22 MINNESOTA	0.29	7.51	0.74	0.60	5.22	0.34	0.55	0.25
23 MISSISSIPPI	0.15	4.33	1.03	0.49	5.93	0.33	1.27	0.15
24 MISSOURI	0.29	4.97	3.26	0.68	3.29	0.23	0.48	0.37
25 MONTANA	0.89	3.70	0.80	1.95	3.43	0.21	0.38	0.61
26 NEBRASKA	0.35	5.75	1.08	0.64	3.89	0.27	0.47	0.81
27 NEVADA	0.15	3.02	0.69	1.46	3.77	0.23	0.63	0.16
28 NEW HAMPSHIRE	0.09	2.56	0.41	0.38	4.14	3.27	0.47	0.10
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.19	3.35	1.78	2.78	3.07	0.24	0.56	0.22
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	7.82	5.38	0.96	0.61	3.61	0.24	0.45	1.96
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.21	4.71	9.29	0.69	3.74	0.27	0.59	0.31
36 OREGON	0.16	3.42	0.73	13.61	3.40	0.27	0.37	0.17
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.60	3.58	0.61	1.10	6.89	0.31	0.45	9.89
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.19	3.92	1.83	0.61	4.49	0.34	0.77	0.17
43 UTAH	0.17	3.27	1.19	1.53	4.71	0.28	0.44	0.18
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.17	4.90	0.56	0.54	4.76	0.36	1.49	0.18
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.32	4.74	0.66	0.66	3.06	0.23	0.42	0.32
49 WYOMING	0.86	4.11	0.83	1.77	2.86	0.21	0.40	1.41
50 ALASKA	0.15	2.49	0.55	2.69	2.59	0.19	0.28	0.14
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.25	4.27	2.15	0.77	4.66	0.34	0.76	0.22

TABLE H-11
SEVERANCE TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	3.10	8.05	0.35	0.17	1.73	0.89	0.67	1.14
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	1.98	9.77	0.54	0.11	1.28	1.07	0.45	1.27
4 CALIFORNIA	0.59	2.36	0.69	0.09	0.82	5.09	0.32	0.86
5 COLORADO	1.03	5.33	2.70	0.13	1.09	2.51	0.41	1.26
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.80	2.62	0.22	0.14	1.97	0.75	0.56	1.58
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.74	2.71	2.44	0.14	1.01	3.91	0.40	1.26
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	1.41	2.98	0.30	0.17	1.38	1.09	0.56	3.29
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	1.21	3.97	0.48	0.15	1.19	1.39	0.48	2.25
16 KENTUCKY	2.66	3.20	0.28	0.18	2.96	0.88	0.96	2.17
17 LOUISIANA	1.57	9.13	0.37	0.18	1.72	1.07	0.66	1.37
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	1.28	2.36	0.26	0.19	1.67	1.01	1.00	2.08
22 MINNESOTA	1.28	2.74	0.27	0.20	1.55	1.00	0.74	2.78
23 MISSISSIPPI	2.00	6.24	0.28	0.18	2.19	0.89	0.69	1.20
24 MISSOURI	1.72	5.26	0.42	0.15	1.17	1.24	0.46	2.06
25 MONTANA	0.86	2.86	0.98	0.13	0.99	2.80	0.41	1.76
26 NEBRASKA	1.12	2.80	0.34	0.16	1.24	1.08	0.51	3.51
27 NEVADA	3.75	3.22	1.20	0.12	1.31	2.27	0.45	1.00
28 NEW HAMPSHIRE	0.62	1.59	0.17	0.77	0.94	0.69	0.34	0.93
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	1.13	7.95	0.90	0.12	1.23	2.12	0.43	1.29
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	1.06	2.77	0.34	0.16	1.18	1.04	0.48	3.30
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	1.26	6.60	0.48	0.15	1.41	1.14	0.52	1.95
36 OREGON	0.77	2.90	0.98	0.11	1.09	7.07	0.39	1.18
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.81	2.19	0.38	0.20	1.25	1.80	0.48	1.17
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	1.27	17.41	0.48	0.16	1.70	1.13	0.56	1.31
43 UTAH	0.82	5.19	5.67	0.17	1.17	2.60	0.44	1.11
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	2.29	2.10	0.23	0.20	10.28	1.15	1.68	1.59
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.89	2.30	0.41	0.13	1.07	1.13	0.41	22.10
49 WYOMING	1.05	2.75	1.47	0.12	1.06	1.99	0.80	1.94
50 ALASKA	0.58	2.24	0.70	0.09	0.81	5.25	0.31	0.87
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.38	11.73	0.51	0.16	1.64	1.23	0.59	1.45

TABLE H-11
SEVERANCE TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.10	0.08	0.24	10.35	100.00	1170.12	1.39	1.13
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.15	0.10	0.34	8.21	100.00	3947.02	8.30	6.88
4 CALIFORNIA	0.16	0.44	1.30	6.42	100.00	665.02	0.15	0.10
5 COLORADO	0.89	0.21	0.73	8.98	100.00	2237.87	4.67	3.41
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.09	0.06	0.20	14.63	100.00	35.82	0.03	0.02
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.79	0.26	0.72	6.24	100.00	58.07	0.34	0.24
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.14	0.08	0.27	8.38	100.00	305.74	0.26	0.22
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.28	0.11	0.37	6.94	100.00	543.71	0.98	0.79
16 KENTUCKY	0.10	0.08	0.27	11.32	100.00	216.77	0.28	0.23
17 LOUISIANA	0.13	0.09	0.28	8.65	100.00	134271.24	157.27	131.22
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.10	0.08	0.22	9.07	100.00	994.33	0.50	0.41
22 MINNESOTA	0.11	0.08	0.25	11.34	100.00	15458.94	17.71	15.07
23 MISSISSIPPI	0.10	0.07	0.25	8.25	100.00	10025.54	17.54	14.73
24 MISSOURI	0.21	0.10	0.33	7.25	100.00	28.11	0.03	0.02
25 MONTANA	0.67	0.22	0.57	8.01	100.00	2387.92	13.63	11.17
26 NEBRASKA	0.20	0.08	0.30	7.10	100.00	1189.36	3.24	2.73
27 NEVADA	0.27	0.20	0.58	7.47	100.00	37.27	0.38	0.29
28 NEW HAMPSHIRE	0.07	0.05	0.16	4.67	100.00	63.92	0.40	0.34
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.22	0.20	0.59	6.69	100.00	20011.11	81.18	64.22
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.20	0.09	0.30	7.15	100.00	2706.68	16.79	14.02
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.18	0.10	0.36	7.14	100.00	29643.37	48.58	39.59
36 OREGON	0.31	0.54	1.32	4.85	100.00	505.67	1.09	0.61
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.24	0.16	0.50	7.96	100.00	390.82	2.21	1.76
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.14	0.09	0.25	8.67	100.00	146869.12	57.44	46.19
43 UTAH	0.45	0.25	0.84	7.22	100.00	3179.18	13.10	9.84
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.11	0.07	0.23	13.61	100.00	224.71	0.21	0.17
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.15	0.08	0.28	8.39	100.00	151.72	0.15	0.12
49 WYOMING	5.26	0.16	0.48	6.67	100.00	60.66	0.72	0.59
50 ALASKA	0.20	4.06	1.22	8.11	100.00	2912.89	47.36	35.87
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.15	0.13	0.31	8.50	100.00	380292.69	8.06	6.59

TABLE H-11
SEVERANCE TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.23	0.03	91.94	74.84	15.23	1.88	5964.92	7.07
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	3605.63	9.51
3 ARKANSAS	1.24	0.17	87.77	72.76	13.16	1.85	4211.26	8.86
4 CALIFORNIA	0.04	0.01	56.39	37.15	16.25	2.98	32232.49	7.35
5 COLORADO	1.16	0.09	94.75	69.29	23.54	1.91	5374.95	11.21
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	5292.79	7.80
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	1128.30	9.40
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	1701.07	8.53
9 FLORIDA	0.00	0.00	81.85	67.99	10.94	2.91	11563.79	8.36
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	6042.09	5.73
11 IDAHO	0.09	0.01	88.19	62.75	23.66	1.78	1200.55	6.99
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	21607.30	8.36
13 INDIANA	0.04	0.01	94.39	79.39	13.10	1.91	8814.98	7.38
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	4347.39	6.31
15 KANSAS	0.17	0.02	90.85	73.15	15.88	1.82	5161.14	9.31
16 KENTUCKY	0.04	0.01	94.24	79.21	13.13	1.89	4545.29	5.82
17 LOUISIANA	22.79	3.27	93.90	78.34	13.60	1.95	6600.58	7.73
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	1199.85	4.87
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	7182.16	8.57
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	9530.69	7.20
21 MICHIGAN	0.07	0.01	89.15	74.54	12.91	1.71	13767.57	6.86
22 MINNESOTA	2.30	0.34	96.19	81.85	12.50	1.84	5384.21	6.17
23 MISSISSIPPI	2.46	0.35	94.87	79.64	13.31	1.92	3881.13	6.79
24 MISSOURI	0.00	0.00	87.23	70.73	14.76	1.74	9079.26	8.28
25 MONTANA	2.13	0.33	85.50	70.06	13.37	2.07	1120.49	6.39
26 NEBRASKA	0.44	0.07	93.70	79.03	12.75	1.91	2279.30	6.21
27 NEVADA	0.08	0.01	85.69	63.99	18.53	3.17	1090.17	11.21
28 NEW HAMPSHIRE	0.05	0.01	94.40	81.61	11.12	1.68	1039.63	6.46
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	14151.71	8.64
30 NEW MEXICO	15.02	1.94	96.57	76.39	17.86	2.31	2675.85	10.86
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	30633.50	6.92
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	6347.81	5.30
33 NORTH DAKOTA	2.41	0.35	92.18	77.02	13.26	1.90	823.46	5.11
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	18253.76	7.30
35 OKLAHOMA	7.96	1.03	90.71	73.93	14.87	1.92	6159.00	10.09
36 OREGON	0.47	0.02	86.39	48.01	36.85	1.53	3229.51	6.98
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	19934.24	6.98
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	1447.42	6.49
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	3246.10	5.19
40 SOUTH DAKOTA	0.40	0.05	90.11	71.83	16.14	2.15	892.60	5.04
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	5889.40	6.29
42 TEXAS	9.91	1.34	82.59	66.42	14.25	1.92	19210.65	7.51
43 UTAH	2.96	0.29	94.33	70.89	21.32	2.12	1973.65	8.13
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	704.20	6.96
45 VIRGINIA	0.03	0.00	89.72	74.34	13.59	1.79	6997.60	6.54
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	5249.56	7.09
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	2514.76	5.55
48 WISCONSIN	0.02	0.00	77.90	65.24	10.80	1.86	6177.98	6.08
49 WYOMING	0.11	0.01	94.74	77.73	15.07	1.94	659.02	7.78
50 ALASKA	10.18	1.31	95.14	72.05	20.45	2.63	427.60	6.95
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	1323.47	7.74
52 TOTAL	1.30	0.18	88.93	72.64	14.33	1.96	343951.80	7.29

TABLE H-11
SEVERANCE TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	6.20	0.71	0.15	98.31	86.25	9.94	2.12	-5.68
2 ARIZONA	7.94	1.08	0.49	100.00	83.46	11.36	5.18	-9.51
3 ARKANSAS	8.07	0.62	0.16	88.45	80.64	6.22	1.59	-0.56
4 CALIFORNIA	5.60	1.66	0.09	98.43	74.92	22.24	1.27	-7.20
5 COLORADO	9.75	1.27	0.19	97.74	85.06	11.03	1.66	-6.54
6 CONNECTICUT	5.68	1.96	0.16	100.00	72.80	25.19	2.00	-7.80
7 DELAWARE	7.15	2.06	0.19	100.00	76.03	21.96	2.00	-9.40
8 DISTRICT OF COLUMBIA	6.49	1.90	0.14	100.00	76.08	22.23	1.69	-8.53
9 FLORIDA	7.19	1.00	0.17	99.93	85.90	12.00	2.03	-8.34
10 GEORGIA	4.72	0.84	0.17	100.00	82.44	14.65	2.91	-5.73
11 IDAHO	5.61	0.88	0.50	99.36	79.71	12.49	7.15	-6.65
12 ILLINOIS	6.53	1.68	0.14	100.00	78.14	20.13	1.73	-8.36
13 INDIANA	5.91	1.28	0.19	99.79	80.00	17.27	2.52	-7.12
14 IOWA	5.14	1.00	0.18	100.00	81.40	15.80	2.00	-6.31
15 KANSAS	7.82	1.12	0.38	98.95	83.06	11.86	4.03	-8.33
16 KENTUCKY	4.89	0.77	0.16	99.71	83.76	13.19	2.76	-5.54
17 LOUISIANA	6.80	0.84	0.09	43.07	37.86	4.68	0.53	149.54
18 MAINE	3.86	0.87	0.14	100.00	79.25	17.79	2.96	-4.87
19 MARYLAND	6.76	1.63	0.18	100.00	78.85	19.05	2.10	-8.57
20 MASSACHUSETTS	5.55	1.53	0.12	100.00	77.12	21.22	1.66	-7.20
21 MICHIGAN	5.20	1.47	0.10	99.13	75.24	21.25	2.64	-6.36
22 MINNESOTA	4.87	1.12	0.18	89.78	70.96	16.25	2.57	11.54
23 MISSISSIPPI	6.16	0.48	0.15	87.75	79.60	6.26	1.88	10.75
24 MISSOURI	6.62	1.26	0.40	99.95	79.89	15.25	4.82	-8.26
25 MONTANA	5.29	0.94	0.16	73.46	60.75	10.85	1.05	7.23
26 NEBRASKA	4.98	1.00	0.16	96.61	77.39	16.74	2.48	-2.97
27 NEVADA	8.63	1.96	0.62	99.43	76.55	17.37	5.51	-10.83
28 NEW HAMPSHIRE	5.05	1.24	0.17	99.64	77.92	19.11	2.60	-6.06
29 NEW JERSEY	6.64	1.70	0.30	100.00	76.85	19.63	3.52	-8.64
30 NEW MEXICO	9.57	0.89	0.39	79.00	69.64	6.51	2.85	70.33
31 NEW YORK	5.07	1.76	0.10	100.00	73.17	25.41	1.42	-6.92
32 NORTH CAROLINA	4.39	0.75	0.16	100.00	82.77	14.16	3.07	-5.30
33 NORTH DAKOTA	4.20	0.75	0.16	78.20	64.35	11.47	2.38	11.68
34 OHIO	5.73	1.40	0.17	100.00	78.48	19.12	2.40	-7.30
35 OKLAHOMA	8.81	0.91	0.37	66.99	58.46	6.06	2.47	38.48
36 OREGON	5.15	1.30	0.53	97.59	72.01	18.15	7.43	-5.88
37 PENNSYLVANIA	5.52	1.33	0.13	100.00	79.10	19.01	1.89	-6.98
38 RHODE ISLAND	5.02	1.32	0.15	100.00	77.28	20.36	2.37	-6.49
39 SOUTH CAROLINA	4.39	0.63	0.16	100.00	84.70	12.18	3.12	-5.19
40 SOUTH DAKOTA	4.17	0.72	0.15	95.41	78.81	13.69	2.92	-2.83
41 TENNESSEE	5.30	0.82	0.16	100.00	84.29	13.11	2.60	-6.29
42 TEXAS	6.37	1.05	0.09	38.30	32.47	5.36	0.47	49.93
43 UTAH	6.93	1.02	0.18	91.17	77.70	11.47	2.00	4.97
44 VERMONT	5.91	0.89	0.16	100.00	84.92	12.78	2.30	-6.96
45 VIRGINIA	5.33	1.04	0.17	99.63	81.25	15.80	2.59	-6.33
46 WASHINGTON	5.15	1.43	0.52	100.00	72.57	20.10	7.33	-7.09
47 WEST VIRGINIA	4.54	0.85	0.15	100.00	81.87	15.35	2.78	-5.55
48 WISCONSIN	4.70	1.20	0.19	99.31	76.72	19.55	3.04	-5.93
49 WYOMING	6.34	1.27	0.17	99.49	81.17	16.20	2.13	-7.06
50 ALASKA	4.95	1.42	0.58	74.18	52.77	15.19	6.22	40.41
51 HAWAII	5.88	1.32	0.54	100.00	76.01	17.00	6.99	-7.74
52 TOTAL	5.82	1.30	0.18	87.90	70.10	15.66	2.14	0.77

TABLE H-11
SEVERANCE TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	56.59	318.28
2 ARIZONA	8.8	198.39
3 ARKANSAS	183.73	233.83
4 CALIFORNIA	26.97	1779.39
5 COLORADO	188.93	253.57
6 CONNECTICUT	8.8	247.88
7 DELAWARE	8.8	71.98
8 DISTRICT OF COLUMBIA	8.8	128.84
9 FLORIDA	1.56	651.69
10 GEORGIA	8.8	333.21
11 IDAHO	2.88	77.14
12 ILLINOIS	8.8	1829.18
13 INDIANA	16.88	484.85
14 IOWA	8.8	315.68
15 KANSAS	27.29	334.23
16 KENTUCKY	18.89	286.74
17 LOUISIANA	6673.68	466.67
18 MAINE	8.8	58.17
19 MARYLAND	8.8	365.14
20 MASSACHUSETTS	8.8	471.76
21 MICHIGAN	47.86	738.56
22 MINNESOTA	778.78	352.83
23 MISSISSIPPI	584.88	292.17
24 MISSOURI	1.39	355.92
25 MONTANA	115.78	88.78
26 NEBRASKA	64.89	167.23
27 NEVADA	1.81	58.42
28 NEW HAMPSHIRE	3.43	56.23
29 NEW JERSEY	8.8	629.15
30 NEW MEXICO	1829.98	167.31
31 NEW YORK	8.8	1767.16
32 NORTH CAROLINA	8.8	335.91
33 NORTH DAKOTA	157.68	78.26
34 OHIO	8.8	835.31
35 OKLAHOMA	1463.62	316.15
36 OREGON	19.88	194.84
37 PENNSYLVANIA	8.8	861.11
38 RHODE ISLAND	8.8	65.44
39 SOUTH CAROLINA	8.8	149.62
40 SOUTH DAKOTA	18.46	96.17
41 TENNESSEE	8.8	367.59
42 TEXAS	6981.24	1879.98
43 UTAH	148.12	97.64
44 VERMONT	8.8	45.93
45 VIRGINIA	18.43	368.88
46 WASHINGTON	8.8	288.64
47 WEST VIRGINIA	8.8	113.13
48 WISCONSIN	7.44	361.39
49 WYOMING	3.24	52.26
50 ALASKA	146.84	59.73
51 HAWAII	8.8	92.14
52 TOTAL	18597.86	18597.86

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	97.00	0.02	0.11	0.03	0.02	0.00	0.00	0.00
2 ARIZONA	0.24	50.00	0.14	10.51	0.08	0.16	0.04	0.06
3 ARKANSAS	1.38	1.63	50.48	1.41	0.31	0.21	0.01	0.02
4 CALIFORNIA	0.03	0.04	0.02	94.00	0.09	0.02	0.01	0.01
5 COLORADO	0.02	0.07	0.01	0.27	97.00	0.01	0.00	0.00
6 CONNECTICUT	0.02	0.01	0.01	0.11	0.00	97.00	0.01	0.02
7 DELAWARE	0.10	0.00	0.05	0.38	0.00	0.28	52.09	0.94
8 DISTRICT OF COLUMBIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
9 FLORIDA	1.46	0.09	0.03	0.48	0.06	0.02	0.11	0.15
10 GEORGIA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11 IDAHO	0.00	0.01	0.00	1.30	0.29	0.00	0.00	0.00
12 ILLINOIS	0.63	0.34	0.36	1.03	0.21	0.21	0.00	0.10
13 INDIANA	0.05	0.01	0.03	0.09	0.02	0.01	0.01	0.01
14 IOWA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
15 KANSAS	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
16 KENTUCKY	0.10	0.01	0.05	0.21	0.01	0.00	0.01	0.01
17 LOUISIANA	0.18	0.05	0.10	0.07	0.02	0.00	0.00	0.00
18 MAINE	0.01	0.01	0.01	0.00	0.00	0.47	0.01	0.01
19 MARYLAND	0.58	0.18	0.33	0.49	0.13	0.49	0.68	0.09
20 MASSACHUSETTS	0.42	0.25	0.24	1.27	0.11	0.04	0.12	0.16
21 MICHIGAN	0.02	0.01	0.01	0.07	0.01	0.00	0.00	0.00
22 MINNESOTA	0.01	0.03	0.01	0.09	0.06	0.00	0.00	0.00
23 MISSISSIPPI	0.15	0.03	0.09	0.26	0.01	0.00	0.00	0.00
24 MISSOURI	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
25 MONTANA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
26 NEBRASKA	0.01	0.04	0.01	0.25	0.52	0.00	0.00	0.00
27 NEVADA	0.14	0.44	0.08	32.63	2.33	0.23	0.04	0.05
28 NEW HAMPSHIRE	0.18	0.05	0.10	0.05	0.00	0.75	0.09	0.11
29 NEW JERSEY	0.44	0.06	0.25	0.69	0.21	1.31	0.47	0.61
30 NEW MEXICO	0.01	0.14	0.01	0.37	0.06	0.01	0.00	0.00
31 NEW YORK	0.54	0.12	0.31	1.29	0.27	1.51	0.18	0.23
32 NORTH CAROLINA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
33 NORTH DAKOTA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
34 OHIO	0.04	0.01	0.02	0.11	0.02	0.02	0.01	0.02
35 OKLAHOMA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
36 OREGON	0.01	0.00	0.01	2.02	0.03	0.00	0.00	0.00
37 PENNSYLVANIA	0.02	0.01	0.01	0.07	0.01	0.05	0.05	0.07
38 RHODE ISLAND	0.20	0.03	0.11	0.93	1.70	2.02	0.39	0.51
39 SOUTH CAROLINA	0.18	0.00	0.10	0.04	0.00	0.02	0.01	0.02
40 SOUTH DAKOTA	0.00	0.02	0.00	0.15	0.37	0.00	0.00	0.00
41 TENNESSEE	0.15	0.02	0.08	0.03	0.01	0.01	0.00	0.01
42 TEXAS	0.03	0.31	0.02	0.11	0.04	0.01	0.00	0.00
43 UTAH	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
44 VERMONT	0.03	0.00	0.01	0.01	0.00	0.26	0.00	0.01
45 VIRGINIA	0.04	0.01	0.03	0.07	0.02	0.04	0.04	0.05
46 WASHINGTON	0.01	0.01	0.00	1.05	0.06	0.00	0.00	0.00
47 WEST VIRGINIA	0.03	0.00	0.02	0.02	0.00	0.02	0.03	0.04
48 WISCONSIN	0.01	0.01	0.01	0.06	0.02	0.00	0.00	0.00
49 WYOMING	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
50 ALASKA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
51 HAWAII	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
52 TOTAL	0.46	0.58	0.60	13.96	1.16	1.34	0.02	0.21

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.40	0.26	0.00	0.10	0.05	0.02	0.02	0.10
2 ARIZONA	0.51	0.33	0.39	2.30	1.00	0.59	1.23	0.23
3 ARKANSAS	2.90	1.06	0.05	2.10	0.99	0.54	1.06	1.29
4 CALIFORNIA	0.06	0.04	0.34	0.15	0.07	0.04	0.05	0.02
5 COLORADO	0.04	0.03	0.01	0.16	0.07	0.04	0.00	0.02
6 CONNECTICUT	0.05	0.03	0.00	0.06	0.03	0.02	0.01	0.02
7 DELAWARE	0.20	0.13	0.01	0.98	0.46	0.25	0.01	0.09
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	51.43	1.97	0.02	3.70	1.74	0.94	0.11	1.37
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.00	0.00	97.00	0.04	0.02	0.01	0.01	0.00
12 ILLINOIS	1.32	0.05	0.07	51.36	3.99	2.16	0.39	0.59
13 INDIANA	0.11	0.07	0.00	0.45	97.00	0.11	0.01	0.05
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.20	0.13	0.01	0.30	0.14	0.08	0.01	97.00
17 LOUISIANA	0.37	0.24	0.00	0.06	0.03	0.02	0.06	0.17
18 MAINE	0.02	0.01	0.00	0.05	0.02	0.01	0.01	0.01
19 MARYLAND	1.23	0.79	0.02	0.63	0.30	0.16	0.21	0.55
20 MASSACHUSETTS	0.09	0.57	0.05	0.92	0.43	0.24	0.29	0.40
21 MICHIGAN	0.03	0.02	0.00	0.70	0.33	0.10	0.01	0.01
22 MINNESOTA	0.03	0.02	0.00	0.55	0.26	0.14	0.03	0.01
23 MISSISSIPPI	0.33	0.21	0.01	0.12	0.06	0.03	0.03	0.15
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.02	0.01	0.01	0.16	0.00	0.04	0.05	0.01
27 NEVADA	0.29	0.19	1.21	2.35	1.11	0.60	0.50	0.13
28 NEW HAMPSHIRE	0.38	0.24	0.00	0.65	0.31	0.17	0.06	0.17
29 NEW JERSEY	0.92	0.59	0.03	1.04	0.49	0.27	0.07	0.41
30 NEW MEXICO	0.03	0.02	0.01	0.06	0.03	0.02	0.16	0.01
31 NEW YORK	1.14	0.73	0.05	1.59	0.75	0.41	0.13	0.51
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.00	0.05	0.00	0.43	0.20	0.11	0.02	0.03
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.02	0.01	0.07	0.03	0.01	0.01	0.00	0.01
37 PENNSYLVANIA	0.05	0.03	0.00	0.15	0.07	0.04	0.01	0.02
38 RHODE ISLAND	0.42	0.27	0.03	1.37	0.64	0.35	0.04	0.19
39 SOUTH CAROLINA	0.38	0.24	0.00	0.06	0.03	0.02	0.00	0.17
40 SOUTH DAKOTA	0.01	0.00	0.01	0.34	0.16	0.09	0.02	0.00
41 TENNESSEE	0.31	0.20	0.00	0.24	0.11	0.06	0.02	0.14
42 TEXAS	0.06	0.04	0.00	0.07	0.03	0.02	0.35	0.03
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.05	0.03	0.00	0.05	0.02	0.01	0.00	0.02
45 VIRGINIA	0.09	0.06	0.00	0.09	0.04	0.02	0.01	0.04
46 WASHINGTON	0.02	0.01	0.07	0.06	0.03	0.01	0.01	0.01
47 WEST VIRGINIA	0.06	0.04	0.00	0.30	0.14	0.08	0.00	0.03
48 WISCONSIN	0.02	0.01	0.00	0.64	0.30	0.16	0.02	0.01
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	5.24	0.61	0.14	4.51	0.85	0.46	0.16	1.20

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.20	0.00	0.01	0.00	0.08	0.03	0.12	0.04
2 ARIZONA	0.26	0.05	0.31	0.29	1.85	0.79	0.16	2.59
3 ARKANSAS	1.46	0.07	0.10	0.40	1.69	0.73	0.90	3.91
4 CALIFORNIA	0.03	0.01	0.04	0.03	0.12	0.05	0.02	0.10
5 COLORADO	0.02	0.00	0.02	0.01	0.13	0.05	0.01	0.16
6 CONNECTICUT	0.02	0.06	0.10	0.36	0.05	0.02	0.01	0.02
7 DELAWARE	0.10	0.09	5.14	0.53	0.79	0.34	0.06	0.01
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.55	0.28	0.01	1.55	2.98	1.28	0.95	0.23
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.00	0.00	0.00	0.0	0.03	0.01	0.00	0.02
12 ILLINOIS	0.67	0.07	0.56	0.40	6.02	2.93	0.41	0.82
13 INDIANA	0.06	0.00	0.04	0.01	0.36	0.16	0.03	0.03
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.10	0.00	0.05	0.01	0.24	0.10	0.06	0.02
17 LOUISIANA	97.00	0.00	0.02	0.00	0.05	0.02	0.12	0.12
18 MAINE	0.01	97.00	0.06	0.09	0.04	0.02	0.01	0.02
19 MARYLAND	0.62	0.16	54.44	0.92	0.51	0.22	0.30	0.43
20 MASSACHUSETTS	0.45	2.96	0.06	50.05	0.74	0.32	0.28	0.60
21 MICHIGAN	0.02	0.00	0.02	0.01	97.00	0.24	0.01	0.02
22 MINNESOTA	0.01	0.00	0.00	0.00	0.45	97.00	0.01	0.06
23 MISSISSIPPI	0.16	0.00	0.01	0.01	0.10	0.04	97.00	0.07
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.01	0.00	0.00	0.01	0.13	0.06	0.01	0.10
27 NEVADA	0.15	0.00	0.28	0.44	1.09	0.01	0.09	1.05
28 NEW HAMPSHIRE	0.19	2.92	0.62	16.41	0.52	0.22	0.12	0.12
29 NEW JERSEY	0.46	0.44	3.35	2.45	0.84	0.36	0.28	0.15
30 NEW MEXICO	0.01	0.00	0.01	0.01	0.05	0.02	0.01	0.33
31 NEW YORK	0.57	0.50	1.27	2.83	1.28	0.55	0.35	0.28
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.04	0.01	0.09	0.05	0.34	0.15	0.02	0.03
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.01	0.00	0.00	0.00	0.02	0.01	0.01	0.01
37 PENNSYLVANIA	0.03	0.02	0.38	0.09	0.12	0.05	0.02	0.01
38 RHODE ISLAND	0.21	0.94	2.79	5.29	1.10	0.47	0.13	0.00
39 SOUTH CAROLINA	0.19	0.01	0.00	0.04	0.05	0.02	0.12	0.00
40 SOUTH DAKOTA	0.00	0.00	0.01	0.00	0.27	0.12	0.00	0.04
41 TENNESSEE	0.15	0.00	0.03	0.01	0.19	0.00	0.09	0.04
42 TEXAS	0.03	0.00	0.01	0.02	0.06	0.02	0.02	0.74
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.03	0.09	0.03	0.49	0.04	0.02	0.02	0.00
45 VIRGINIA	0.05	0.01	0.26	0.07	0.07	0.03	0.03	0.03
46 WASHINGTON	0.01	0.00	0.00	0.00	0.05	0.02	0.00	0.03
47 WEST VIRGINIA	0.03	0.01	0.22	0.04	0.24	0.10	0.02	0.01
48 WISCONSIN	0.01	0.00	0.01	0.01	0.52	0.22	0.01	0.03
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.23	0.79	2.69	4.04	3.98	0.62	0.40	0.34

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.01	0.01	0.00	0.00	0.06	0.01	0.16	0.29
2 ARIZONA	0.27	0.56	0.28	0.04	1.59	0.59	3.97	0.36
3 ARKANSAS	0.09	0.20	0.04	0.05	0.49	0.08	1.22	2.06
4 CALIFORNIA	0.03	0.06	0.24	0.00	0.10	0.02	0.24	0.04
5 COLORADO	0.10	0.20	0.01	0.00	0.03	0.04	0.08	0.03
6 CONNECTICUT	0.00	0.00	0.00	0.05	0.31	0.00	0.77	0.03
7 DELAWARE	0.0	0.0	0.01	0.07	3.30	0.00	8.26	0.14
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.02	0.04	0.01	0.21	2.78	0.05	6.96	2.18
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.09	0.18	0.03	0.0	0.01	0.00	0.03	0.00
12 ILLINOIS	0.06	0.13	0.05	0.05	0.78	0.18	1.94	0.94
13 INDIANA	0.00	0.01	0.00	0.00	0.04	0.01	0.09	0.00
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.00	0.00	0.01	0.00	0.01	0.00	0.03	0.14
17 LOUISIANA	0.00	0.01	0.00	0.00	0.02	0.03	0.04	0.27
18 MAINE	0.00	0.00	0.00	0.12	0.14	0.00	0.36	0.02
19 MARYLAND	0.04	0.08	0.01	0.12	2.12	0.10	5.32	0.07
20 MASSACHUSETTS	0.03	0.07	0.03	2.23	3.69	0.14	9.25	0.63
21 MICHIGAN	0.00	0.01	0.00	0.00	0.02	0.00	0.06	0.02
22 MINNESOTA	0.02	0.04	0.00	0.00	0.01	0.01	0.03	0.02
23 MISSISSIPPI	0.00	0.00	0.01	0.00	0.01	0.02	0.02	0.23
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.16	97.00	0.01	0.00	0.01	0.02	0.03	0.01
27 NEVADA	0.70	1.48	25.00	0.06	1.06	0.24	2.65	0.21
28 NEW HAMPSHIRE	0.0	0.0	0.00	50.00	2.51	0.03	6.29	0.27
29 NEW JERSEY	0.06	0.14	0.02	0.33	50.05	0.03	13.55	0.65
30 NEW MEXICO	0.02	0.04	0.01	0.00	0.06	97.00	0.16	0.02
31 NEW YORK	0.08	0.17	0.03	0.38	18.63	0.06	51.20	0.01
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.01	0.01	0.00	0.01	0.06	0.01	0.16	0.05
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.01	0.02	0.05	0.00	0.01	0.00	0.01	0.02
37 PENNSYLVANIA	0.00	0.00	0.00	0.01	0.17	0.00	0.42	0.04
38 RHODE ISLAND	0.54	1.14	0.02	0.71	2.35	0.02	5.88	0.29
39 SOUTH CAROLINA	0.00	0.00	0.00	0.01	0.07	0.00	0.18	0.27
40 SOUTH DAKOTA	0.11	0.24	0.00	0.00	0.01	0.01	0.02	0.00
41 TENNESSEE	0.00	0.01	0.00	0.00	0.01	0.01	0.03	0.22
42 TEXAS	0.01	0.02	0.00	0.00	0.01	0.17	0.02	0.04
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.00	0.07	0.37	0.00	0.93	0.04
45 VIRGINIA	0.01	0.01	0.00	0.01	0.13	0.01	0.32	0.07
46 WASHINGTON	0.02	0.04	0.05	0.00	0.02	0.01	0.05	0.04
47 WEST VIRGINIA	0.00	0.00	0.00	0.00	0.02	0.00	0.05	0.04
48 WISCONSIN	0.01	0.02	0.00	0.00	0.01	0.01	0.03	0.02
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.10	0.41	1.39	1.20	10.72	0.22	19.09	0.67

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.01	0.09	0.02	0.00	0.04	0.00	0.15	0.01
2 ARIZONA	0.23	2.20	1.44	1.12	0.90	0.05	0.18	0.25
3 ARKANSAS	0.00	2.01	2.17	0.15	0.30	0.07	1.05	0.09
4 CALIFORNIA	0.02	0.14	0.06	0.99	0.11	0.01	0.02	0.02
5 COLORADO	0.00	0.15	0.09	0.03	0.06	0.00	0.01	0.09
6 CONNECTICUT	0.00	0.06	0.01	0.01	0.29	0.06	0.02	0.00
7 DELAWARE	0.0	0.94	0.01	0.04	15.03	0.09	0.07	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.02	3.55	0.13	0.05	2.38	0.26	1.11	0.02
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.00	0.04	0.01	0.14	0.00	0.0	0.00	0.00
12 ILLINOIS	0.06	8.11	0.45	0.20	1.65	0.07	0.48	0.06
13 INDIANA	0.00	0.43	0.02	0.01	0.12	0.00	0.04	0.00
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.00	0.29	0.01	0.02	0.15	0.00	0.07	0.00
17 LOUISIANA	0.00	0.06	0.07	0.01	0.07	0.00	0.14	0.00
18 MAINE	0.00	0.05	0.01	0.00	0.17	0.15	0.01	0.00
19 MARYLAND	0.03	0.61	0.24	0.05	14.25	0.15	0.45	0.04
20 MASSACHUSETTS	0.03	0.08	0.33	0.14	2.52	2.79	0.32	0.03
21 MICHIGAN	0.00	0.67	0.01	0.01	0.05	0.00	0.01	0.00
22 MINNESOTA	0.01	0.53	0.03	0.01	0.01	0.00	0.01	0.02
23 MISSISSIPPI	0.00	0.12	0.04	0.03	0.04	0.00	0.12	0.00
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.14	0.15	0.06	0.03	0.01	0.00	0.01	0.15
27 NEVADA	0.62	2.25	0.50	3.48	0.82	0.07	0.11	0.66
28 NEW HAMPSHIRE	0.0	0.62	0.07	0.01	1.81	2.76	0.14	0.0
29 NEW JERSEY	0.06	1.00	0.08	0.07	9.79	0.41	0.33	0.06
30 NEW MEXICO	0.01	0.06	0.19	0.04	0.02	0.00	0.01	0.02
31 NEW YORK	0.07	1.52	0.16	0.14	3.72	0.48	0.41	0.00
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.00	97.00	0.02	0.01	0.25	0.01	0.03	0.00
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.01	0.02	0.01	97.00	0.01	0.00	0.01	0.01
37 PENNSYLVANIA	0.00	0.15	0.01	0.01	97.00	0.02	0.02	0.00
38 RHODE ISLAND	0.47	1.31	0.04	0.10	0.15	50.00	0.15	0.51
39 SOUTH CAROLINA	0.00	0.06	0.00	0.00	0.24	0.01	97.00	0.00
40 SOUTH DAKOTA	0.10	0.32	0.02	0.02	0.02	0.00	0.00	97.00
41 TENNESSEE	0.00	0.23	0.02	0.00	0.10	0.00	0.11	0.00
42 TEXAS	0.01	0.07	0.41	0.01	0.04	0.00	0.02	0.01
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.05	0.00	0.00	0.10	0.00	0.02	0.0
45 VIRGINIA	0.00	0.09	0.02	0.01	0.76	0.01	0.03	0.00
46 WASHINGTON	0.02	0.06	0.01	0.20	0.01	0.00	0.01	0.02
47 WEST VIRGINIA	0.00	0.28	0.01	0.00	0.65	0.01	0.02	0.00
48 WISCONSIN	0.01	0.61	0.02	0.01	0.02	0.00	0.01	0.01
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.09	4.69	0.19	0.06	3.37	1.60	0.56	0.29

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.22	0.11	0.01	0.00	0.02	0.01	0.01	0.04
2 ARIZONA	0.28	6.36	0.41	0.02	0.36	1.76	0.13	0.93
3 ARKANSAS	1.59	9.59	0.15	0.03	0.12	0.24	0.05	0.85
4 CALIFORNIA	0.03	0.25	0.04	0.00	0.04	1.56	0.02	0.06
5 COLORADO	0.02	0.39	0.15	0.00	0.02	0.05	0.01	0.06
6 CONNECTICUT	0.03	0.05	0.00	0.03	0.12	0.02	0.04	0.03
7 DELAWARE	0.11	0.03	0.0	0.04	6.08	0.06	2.26	0.39
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	1.68	0.56	0.03	0.12	0.96	0.08	0.36	1.49
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.00	0.05	0.14	0.0	0.00	0.22	0.00	0.02
12 ILLINOIS	0.73	2.00	0.10	0.03	0.67	0.31	0.25	3.41
13 INDIANA	0.06	0.08	0.01	0.00	0.05	0.01	0.02	0.18
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.11	0.05	0.00	0.00	0.06	0.03	0.02	0.12
17 LOUISIANA	0.20	0.29	0.01	0.00	0.03	0.01	0.01	0.03
18 MAINE	0.01	0.05	0.00	0.07	0.07	0.00	0.03	0.02
19 MARYLAND	0.67	1.07	0.06	0.07	5.76	0.08	2.14	0.25
20 MASSACHUSETTS	0.49	1.47	0.05	1.32	1.02	0.21	0.38	0.37
21 MICHIGAN	0.02	0.05	0.00	0.00	0.02	0.01	0.01	0.28
22 MINNESOTA	0.02	0.15	0.03	0.00	0.00	0.02	0.00	0.22
23 MISSISSIPPI	0.18	0.18	0.00	0.00	0.02	0.04	0.01	0.05
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.01	0.25	0.24	0.00	0.00	0.04	0.00	0.06
27 NEVADA	0.16	2.57	1.10	0.03	0.33	5.46	0.12	0.95
28 NEW HAMPSHIRE	0.21	0.30	0.0	1.31	0.73	0.01	0.27	0.26
29 NEW JERSEY	0.50	0.36	0.10	0.20	3.96	0.12	1.47	0.42
30 NEW MEXICO	0.01	0.02	0.03	0.00	0.01	0.06	0.00	0.02
31 NEW YORK	0.62	0.69	0.12	0.23	1.51	0.22	0.56	0.64
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.04	0.08	0.01	0.00	0.10	0.02	0.04	0.17
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.01	0.02	0.01	0.00	0.00	0.34	0.00	0.01
37 PENNSYLVANIA	0.03	0.04	0.00	0.01	0.45	0.01	0.17	0.06
38 RHODE ISLAND	0.23	0.20	0.04	0.42	3.30	0.16	1.22	0.55
39 SOUTH CAROLINA	0.21	0.01	0.00	0.00	0.10	0.01	0.04	0.03
40 SOUTH DAKOTA	0.00	0.09	0.18	0.00	0.01	0.03	0.00	0.13
41 TENNESSEE	97.00	0.10	0.01	0.00	0.04	0.00	0.01	0.10
42 TEXAS	0.03	97.00	0.02	0.00	0.02	0.02	0.01	0.03
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.03	0.00	0.0	97.00	0.04	0.00	0.01	0.02
45 VIRGINIA	0.05	0.07	0.01	0.01	97.00	0.01	0.11	0.04
46 WASHINGTON	0.01	0.07	0.03	0.00	0.00	97.00	0.00	0.02
47 WEST VIRGINIA	0.03	0.02	0.00	0.00	0.26	0.00	97.00	0.12
48 WISCONSIN	0.01	0.08	0.01	0.00	0.01	0.01	0.00	97.00
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.55	1.01	0.15	0.20	1.36	1.61	2.30	0.72

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.00	0.00	0.00	0.0	100.00	0.96	0.00	0.0
2 ARIZONA	0.13	0.17	0.42	0.0	100.00	1403.50	3.70	0.0
3 ARKANSAS	0.05	0.02	0.06	0.0	100.00	1060.16	2.23	0.0
4 CALIFORNIA	0.01	0.15	0.37	0.0	100.00	2262.60	0.52	0.0
5 COLORADO	0.05	0.00	0.01	0.0	100.00	81.30	0.17	0.0
6 CONNECTICUT	0.00	0.00	0.00	0.0	100.00	0.15	0.00	0.0
7 DELAWARE	0.0	0.01	0.02	0.0	100.00	1920.84	16.01	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.01	0.01	0.02	0.0	100.00	13472.40	9.74	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.04	0.02	0.05	0.0	100.00	0.06	0.00	0.0
12 ILLINOIS	0.03	0.03	0.07	0.0	100.00	9641.66	3.71	0.0
13 INDIANA	0.00	0.00	0.00	0.0	100.00	1.02	0.00	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.00	0.00	0.01	0.0	100.00	75.06	0.10	0.0
17 LOUISIANA	0.00	0.00	0.00	0.0	100.00	73.11	0.09	0.0
18 MAINE	0.00	0.00	0.00	0.0	100.00	33.12	0.13	0.0
19 MARYLAND	0.02	0.01	0.02	0.0	100.00	4418.48	5.27	0.0
20 MASSACHUSETTS	0.02	0.02	0.05	0.0	100.00	7149.95	5.40	0.0
21 MICHIGAN	0.00	0.00	0.00	0.0	100.00	246.21	0.12	0.0
22 MINNESOTA	0.01	0.00	0.00	0.0	100.00	0.09	0.00	0.0
23 MISSISSIPPI	0.00	0.00	0.01	0.0	100.00	10.68	0.02	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.00	0.00	0.01	0.0	100.00	19.56	0.05	0.0
27 NEVADA	0.34	0.52	1.31	0.0	100.00	12564.75	129.20	0.0
28 NEW HAMPSHIRE	0.0	0.00	0.00	0.0	100.00	2015.50	17.49	0.0
29 NEW JERSEY	0.03	0.01	0.03	0.0	100.00	12026.90	7.83	0.0
30 NEW MEXICO	0.01	0.01	0.01	0.0	100.00	13.56	0.06	0.0
31 NEW YORK	0.04	0.02	0.05	0.0	100.00	47821.52	10.01	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.00	0.00	0.00	0.0	100.00	200.78	0.12	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.00	0.03	0.00	0.0	100.00	44.25	0.10	0.0
37 PENNSYLVANIA	0.00	0.00	0.00	0.0	100.00	1.32	0.00	0.0
38 RHODE ISLAND	0.26	0.01	0.04	0.0	100.00	3742.50	16.78	0.0
39 SOUTH CAROLINA	0.00	0.00	0.00	0.0	100.00	21.30	0.03	0.0
40 SOUTH DAKOTA	0.05	0.00	0.01	0.0	100.00	19.00	0.11	0.0
41 TENNESSEE	0.00	0.00	0.00	0.0	100.00	3.18	0.00	0.0
42 TEXAS	0.01	0.00	0.00	0.0	100.00	17.16	0.01	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.00	0.00	0.0	100.00	0.03	0.00	0.0
45 VIRGINIA	0.00	0.00	0.00	0.0	100.00	0.42	0.00	0.0
46 WASHINGTON	0.01	0.03	0.07	0.0	100.00	95.40	0.13	0.0
47 WEST VIRGINIA	0.00	0.00	0.00	0.0	100.00	173.79	0.38	0.0
48 WISCONSIN	0.00	0.00	0.00	0.0	100.00	0.03	0.00	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.05	0.06	0.15	0.0	100.00	122320.38	2.59	0.0

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.0	0.00	3.00	0.0	0.0	3.00	1399.83	1.66
2 ARIZONA	0.0	3.70	50.00	0.0	0.0	50.00	414.92	1.09
3 ARKANSAS	0.0	2.23	49.52	0.0	0.0	49.52	700.26	1.64
4 CALIFORNIA	0.0	0.52	6.00	0.0	0.0	6.00	8177.12	1.86
5 COLORADO	0.0	0.17	3.00	0.0	0.0	3.00	1004.10	2.09
6 CONNECTICUT	0.0	0.00	3.00	0.0	0.0	3.00	4176.40	6.15
7 DELAWARE	0.0	16.01	47.91	0.0	0.0	47.91	475.01	3.96
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	657.78	3.30
9 FLORIDA	0.0	9.74	48.57	0.0	0.0	48.57	2100.89	1.52
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	1894.30	1.00
11 IDAHO	0.0	0.00	3.00	0.0	0.0	3.00	432.41	2.52
12 ILLINOIS	0.0	3.71	48.64	0.0	0.0	48.64	3918.84	1.51
13 INDIANA	0.0	0.00	3.00	0.0	0.0	3.00	2637.88	2.21
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	1427.43	2.07
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	509.20	0.92
16 KENTUCKY	0.0	0.10	3.00	0.0	0.0	3.00	1314.72	1.68
17 LOUISIANA	0.0	0.09	3.00	0.0	0.0	3.00	1485.41	1.74
18 MAINE	0.0	0.13	3.00	0.0	0.0	3.00	1394.92	5.66
19 MARYLAND	0.0	5.27	45.56	0.0	0.0	45.56	3118.38	3.72
20 MASSACHUSETTS	0.0	5.40	49.95	0.0	0.0	49.95	5459.95	4.12
21 MICHIGAN	0.0	0.12	3.00	0.0	0.0	3.00	4459.17	2.22
22 MINNESOTA	0.0	0.00	3.00	0.0	0.0	3.00	1934.23	2.22
23 MISSISSIPPI	0.0	0.02	3.00	0.0	0.0	3.00	911.11	1.59
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	1069.57	0.90
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	304.36	1.74
26 NEBRASKA	0.0	0.05	3.00	0.0	0.0	3.00	642.10	1.75
27 NEVADA	0.0	129.20	75.00	0.0	0.0	75.00	162.98	1.68
28 NEW HAMPSHIRE	0.0	17.49	50.00	0.0	0.0	50.00	928.78	5.77
29 NEW JERSEY	0.0	7.83	49.95	0.0	0.0	49.95	20649.55	12.60
30 NEW MEXICO	0.0	0.06	3.00	0.0	0.0	3.00	241.52	0.98
31 NEW YORK	0.0	10.81	48.00	0.0	0.0	48.00	9469.61	2.14
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	2093.26	1.75
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	267.48	1.66
34 OHIO	0.0	0.12	3.00	0.0	0.0	3.00	5321.16	2.13
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	594.86	0.97
36 OREGON	0.0	0.10	3.00	0.0	0.0	3.00	1243.71	2.69
37 PENNSYLVANIA	0.0	0.00	3.00	0.0	0.0	3.00	10494.83	3.67
38 RHODE ISLAND	0.0	16.78	50.00	0.0	0.0	50.00	1249.92	5.61
39 SOUTH CAROLINA	0.0	0.03	3.00	0.0	0.0	3.00	1068.39	1.71
40 SOUTH DAKOTA	0.0	0.11	3.00	0.0	0.0	3.00	206.31	1.62
41 TENNESSEE	0.0	0.00	3.00	0.0	0.0	3.00	1616.22	1.73
42 TEXAS	0.0	0.01	3.00	0.0	0.0	3.00	2614.30	1.02
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	476.04	1.96
44 VERMONT	0.0	0.00	3.00	0.0	0.0	3.00	624.97	6.17
45 VIRGINIA	0.0	0.00	3.00	0.0	0.0	3.00	4242.82	3.96
46 WASHINGTON	0.0	0.13	3.00	0.0	0.0	3.00	1947.99	2.63
47 WEST VIRGINIA	0.0	0.38	3.00	0.0	0.0	3.00	1568.93	3.46
48 WISCONSIN	0.0	0.00	3.00	0.0	0.0	3.00	2254.10	2.22
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	146.25	1.73
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	186.46	3.03
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	469.59	2.75
52 TOTAL	0.0	2.59	39.15	0.0	0.0	39.15	122320.38	2.59

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.0	0.0	1.66	97.83	0.0	0.0	97.83	-1.66
2 ARIZONA	0.0	0.0	1.09	22.82	0.0	0.0	22.82	2.61
3 ARKANSAS	0.0	0.0	1.64	41.92	0.0	0.0	41.92	0.59
4 CALIFORNIA	0.0	0.0	1.86	18.74	0.0	0.0	18.74	-1.35
5 COLORADO	0.0	0.0	2.09	27.64	0.0	0.0	27.64	-1.92
6 CONNECTICUT	0.0	0.0	6.15	99.88	0.0	0.0	99.88	-6.15
7 DELAWARE	0.0	0.0	3.96	18.53	0.0	0.0	18.53	12.05
8 DISTRICT OF COLUMBIA	0.0	0.0	3.30	100.00	0.0	0.0	100.00	-3.30
9 FLORIDA	0.0	0.0	1.52	12.83	0.0	0.0	12.83	8.22
10 GEORGIA	0.0	0.0	1.80	100.00	0.0	0.0	100.00	-1.80
11 IDAHO	0.0	0.0	2.52	99.55	0.0	0.0	99.55	-2.52
12 ILLINOIS	0.0	0.0	1.51	27.80	0.0	0.0	27.80	2.20
13 INDIANA	0.0	0.0	2.21	98.77	0.0	0.0	98.77	-2.21
14 IOWA	0.0	0.0	2.07	100.00	0.0	0.0	100.00	-2.07
15 KANSAS	0.0	0.0	0.92	100.00	0.0	0.0	100.00	-0.92
16 KENTUCKY	0.0	0.0	1.68	35.14	0.0	0.0	35.14	-1.59
17 LOUISIANA	0.0	0.0	1.74	38.59	0.0	0.0	38.59	-1.65
18 MAINE	0.0	0.0	5.66	56.57	0.0	0.0	56.57	-5.52
19 MARYLAND	0.0	0.0	3.72	37.13	0.0	0.0	37.13	1.55
20 MASSACHUSETTS	0.0	0.0	4.12	43.25	0.0	0.0	43.25	1.28
21 MICHIGAN	0.0	0.0	2.22	35.90	0.0	0.0	35.90	-2.10
22 MINNESOTA	0.0	0.0	2.22	99.85	0.0	0.0	99.85	-2.22
23 MISSISSIPPI	0.0	0.0	1.59	72.52	0.0	0.0	72.52	-1.58
24 MISSOURI	0.0	0.0	0.98	100.00	0.0	0.0	100.00	-0.98
25 MONTANA	0.0	0.0	1.74	100.00	0.0	0.0	100.00	-1.74
26 NEBRASKA	0.0	0.0	1.75	50.38	0.0	0.0	50.38	-1.70
27 NEVADA	0.0	0.0	1.68	3.75	0.0	0.0	3.75	127.52
28 NEW HAMPSHIRE	0.0	0.0	5.77	24.81	0.0	0.0	24.81	11.72
29 NEW JERSEY	0.0	0.0	12.60	61.63	0.0	0.0	61.63	-4.77
30 NEW MEXICO	0.0	0.0	0.98	35.52	0.0	0.0	35.52	-0.92
31 NEW YORK	0.0	0.0	2.14	15.88	0.0	0.0	15.88	8.67
32 NORTH CAROLINA	0.0	0.0	1.75	100.00	0.0	0.0	100.00	-1.75
33 NORTH DAKOTA	0.0	0.0	1.66	100.00	0.0	0.0	100.00	-1.66
34 OHIO	0.0	0.0	2.13	36.30	0.0	0.0	36.30	-2.01
35 OKLAHOMA	0.0	0.0	0.97	100.00	0.0	0.0	100.00	-0.97
36 OREGON	0.0	0.0	2.69	46.50	0.0	0.0	46.50	-2.59
37 PENNSYLVANIA	0.0	0.0	3.67	99.59	0.0	0.0	99.59	-3.67
38 RHODE ISLAND	0.0	0.0	5.61	25.04	0.0	0.0	25.04	11.18
39 SOUTH CAROLINA	0.0	0.0	1.71	60.80	0.0	0.0	60.80	-1.67
40 SOUTH DAKOTA	0.0	0.0	1.62	31.70	0.0	0.0	31.70	-1.51
41 TENNESSEE	0.0	0.0	1.73	94.02	0.0	0.0	94.02	-1.72
42 TEXAS	0.0	0.0	1.02	82.49	0.0	0.0	82.49	-1.02
43 UTAH	0.0	0.0	1.96	100.00	0.0	0.0	100.00	-1.96
44 VERMONT	0.0	0.0	6.17	99.85	0.0	0.0	99.85	-6.17
45 VIRGINIA	0.0	0.0	3.96	99.68	0.0	0.0	99.68	-3.96
46 WASHINGTON	0.0	0.0	2.63	38.71	0.0	0.0	38.71	-2.50
47 WEST VIRGINIA	0.0	0.0	3.46	21.83	0.0	0.0	21.83	-3.08
48 WISCONSIN	0.0	0.0	2.22	99.96	0.0	0.0	99.96	-2.22
49 WYOMING	0.0	0.0	1.73	100.00	0.0	0.0	100.00	-1.73
50 ALASKA	0.0	0.0	3.03	100.00	0.0	0.0	100.00	-3.03
51 HAWAII	0.0	0.0	2.75	100.00	0.0	0.0	100.00	-2.75
52 TOTAL	0.0	0.0	2.59	39.15	0.0	0.0	39.15	0.0

TABLE H-12
AMUSEMENT AND PARIMUTUEL TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-13
MISCELLANEOUS TAXES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	49.08	0.19	0.39	2.18	0.26	0.37	0.13	0.22
2 ARIZONA	0.21	45.78	0.23	14.14	4.88	0.30	0.05	0.09
3 ARKANSAS	0.52	0.35	38.86	2.33	0.51	0.31	0.09	0.16
4 CALIFORNIA	0.18	1.01	0.11	69.99	0.72	0.28	0.06	0.10
5 COLORADO	0.28	2.09	0.34	14.02	38.64	0.33	0.05	0.10
6 CONNECTICUT	0.26	0.12	0.11	1.76	0.19	35.51	0.08	0.14
7 DELAWARE	0.76	0.14	0.17	1.93	0.20	0.48	23.78	1.17
8 DISTRICT OF COLUMBIA	0.79	0.18	0.25	2.61	0.27	0.63	0.60	43.25
9 FLORIDA	1.82	0.12	0.25	1.38	0.17	0.40	0.15	0.30
10 GEORGIA	2.36	0.16	0.26	2.18	0.23	0.42	0.19	0.33
11 IDAHO	0.23	1.47	0.24	8.04	1.97	0.29	0.05	0.09
12 ILLINOIS	0.58	0.20	0.27	2.50	0.30	0.44	0.12	0.22
13 INDIANA	0.57	0.19	0.25	2.50	0.30	0.45	0.12	0.21
14 IOWA	0.50	0.34	0.36	3.45	0.61	0.41	0.09	0.17
15 KANSAS	0.58	0.48	2.60	4.09	4.58	0.36	0.09	0.17
16 KENTUCKY	1.96	0.20	1.30	2.37	0.27	0.36	0.13	0.28
17 LOUISIANA	1.45	0.40	2.13	2.53	0.94	0.42	0.13	0.22
18 MAINE	0.22	0.12	0.10	1.53	0.17	2.05	0.08	0.16
19 MARYLAND	0.67	0.13	0.16	1.79	0.19	0.45	3.92	1.12
20 MASSACHUSETTS	0.25	0.13	0.11	1.71	0.19	13.76	0.08	0.14
21 MICHIGAN	0.48	0.17	0.21	2.49	0.26	0.46	0.18	0.28
22 MINNESOTA	0.51	0.36	0.32	3.24	0.56	0.38	0.09	0.16
23 MISSISSIPPI	3.88	0.25	0.97	2.17	0.37	0.33	0.10	0.16
24 MISSOURI	0.67	0.46	2.32	3.85	0.68	0.39	0.10	0.18
25 MONTANA	0.27	1.25	0.30	7.26	2.53	0.29	0.05	0.09
26 NEBRASKA	0.54	0.46	0.40	4.19	6.64	0.43	0.09	0.17
27 NEVADA	0.19	3.27	0.21	12.55	1.29	0.26	0.04	0.07
28 NEW HAMPSHIRE	0.23	0.12	0.10	1.62	0.19	13.75	0.07	0.13
29 NEW JERSEY	0.32	0.13	0.13	2.01	0.21	0.02	0.21	0.37
30 NEW MEXICO	0.33	3.66	0.31	17.32	3.67	0.33	0.05	0.10
31 NEW YORK	0.64	0.21	0.22	2.49	0.29	1.46	0.21	0.40
32 NORTH CAROLINA	0.71	0.15	0.24	2.21	0.24	0.45	0.19	0.40
33 NORTH DAKOTA	0.41	0.28	0.26	3.02	0.66	0.31	0.07	0.13
34 OHIO	0.52	0.18	0.22	2.46	0.26	0.45	0.18	0.29
35 OKLAHOMA	0.42	0.44	2.59	2.54	1.31	0.33	0.10	0.18
36 OREGON	0.17	0.42	0.11	17.20	0.53	0.28	0.06	0.10
37 PENNSYLVANIA	0.31	0.14	0.13	2.02	0.21	0.78	0.22	0.38
38 RHODE ISLAND	0.24	0.12	0.10	1.66	0.21	14.15	0.08	0.14
39 SOUTH CAROLINA	0.82	0.15	0.26	2.22	0.22	0.49	0.19	0.49
40 SOUTH DAKOTA	0.39	0.29	0.27	3.16	1.77	0.34	0.07	0.13
41 TENNESSEE	7.71	0.19	1.76	2.23	0.29	0.38	0.14	0.33
42 TEXAS	0.42	1.78	1.20	2.53	2.80	0.37	0.09	0.14
43 UTAH	0.24	5.30	0.27	12.55	3.47	0.35	0.05	0.09
44 VERMONT	0.24	0.13	0.11	1.76	0.18	3.55	0.08	0.15
45 VIRGINIA	0.69	0.13	0.19	1.81	0.20	0.40	0.65	1.62
46 WASHINGTON	0.16	0.40	0.11	16.16	0.53	0.27	0.05	0.09
47 WEST VIRGINIA	0.81	0.15	0.24	2.16	0.23	0.43	0.39	0.85
48 WISCONSIN	0.46	0.19	0.19	2.14	0.29	0.38	0.09	0.16
49 WYOMING	0.33	1.08	0.35	16.08	4.92	0.35	0.06	0.11
50 ALASKA	0.17	0.25	0.09	23.24	0.31	0.36	0.07	0.11
51 HAWAII	0.19	0.36	0.11	18.96	0.31	0.32	0.07	0.10
52 TOTAL	1.94	0.58	0.65	8.95	0.85	1.36	0.33	0.77

TABLE H-13
MISCELLANEOUS TAXES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	5.25	3.57	0.07	1.73	0.69	0.54	0.47	1.49
2 ARIZONA	0.38	0.22	0.50	1.02	0.40	0.38	1.88	0.19
3 ARKANSAS	1.05	0.63	0.12	2.08	0.82	0.53	3.49	1.32
4 CALIFORNIA	0.43	0.26	0.48	1.26	0.50	0.22	0.22	0.16
5 COLORADO	0.45	0.26	0.66	1.24	0.48	0.55	5.69	0.24
6 CONNECTICUT	0.62	0.35	0.05	1.38	0.55	0.33	0.30	0.25
7 DELAWARE	1.92	1.12	0.06	1.48	0.58	0.43	0.36	0.64
8 DISTRICT OF COLUMBIA	1.86	1.30	0.08	2.03	0.80	0.51	0.40	0.71
9 FLORIDA	62.71	2.88	0.05	1.62	0.68	0.52	0.34	0.67
10 GEORGIA	5.88	50.09	0.06	1.66	0.67	0.53	0.43	1.67
11 IDAHO	0.40	0.22	48.67	1.02	0.41	0.38	0.38	0.20
12 ILLINOIS	0.99	0.60	0.09	40.86	10.10	0.92	0.40	1.14
13 INDIANA	0.96	0.59	0.09	24.78	26.79	0.86	0.39	1.22
14 IOWA	0.77	0.44	0.15	6.05	2.50	45.04	0.94	0.47
15 KANSAS	0.79	0.46	0.19	2.23	0.89	0.97	43.85	0.50
16 KENTUCKY	1.19	0.74	0.09	3.77	1.57	0.62	0.50	44.52
17 LOUISIANA	2.15	0.85	0.15	2.39	0.94	0.62	0.61	0.55
18 MAINE	0.56	0.35	0.06	1.36	0.53	0.26	0.21	0.22
19 MARYLAND	1.61	0.95	0.06	1.39	0.55	0.42	0.36	0.57
20 MASSACHUSETTS	0.61	0.34	0.05	1.33	0.52	0.31	0.29	0.24
21 MICHIGAN	0.85	0.56	0.08	8.12	3.38	0.48	0.34	0.84
22 MINNESOTA	0.78	0.44	0.16	2.62	1.05	7.82	0.58	0.46
23 MISSISSIPPI	1.42	0.70	0.07	1.59	0.63	0.49	0.45	1.34
24 MISSOURI	0.89	0.53	0.19	5.79	2.39	2.04	1.98	1.81
25 MONTANA	0.44	0.26	2.98	1.18	0.47	0.50	0.45	0.24
26 NEBRASKA	0.82	0.45	0.20	2.24	0.90	1.80	7.94	0.47
27 NEVADA	0.32	0.19	3.30	1.02	0.42	0.39	0.40	0.17
28 NEW HAMPSHIRE	0.56	0.32	0.05	1.26	0.49	0.28	0.26	0.22
29 NEW JERSEY	0.92	0.54	0.06	2.10	0.85	0.27	0.23	0.30
30 NEW MEXICO	0.60	0.27	0.37	1.16	0.45	0.48	2.29	0.24
31 NEW YORK	1.18	0.72	0.09	2.21	0.88	0.48	0.39	0.61
32 NORTH CAROLINA	2.28	2.73	0.07	1.57	0.63	0.48	0.41	1.13
33 NORTH DAKOTA	0.64	0.38	0.14	1.97	0.79	1.95	0.89	0.37
34 OHIO	0.90	0.58	0.08	7.84	3.27	0.46	0.34	0.84
35 OKLAHOMA	0.92	0.53	0.14	2.11	0.85	0.62	3.67	0.37
36 OREGON	0.42	0.24	0.58	1.23	0.49	0.21	0.21	0.16
37 PENNSYLVANIA	0.88	0.53	0.06	2.12	0.86	0.28	0.24	0.30
38 RHODE ISLAND	0.58	0.33	0.05	1.31	0.52	0.31	0.28	0.24
39 SOUTH CAROLINA	2.49	4.65	0.06	1.58	0.64	0.45	0.37	0.69
40 SOUTH DAKOTA	0.63	0.36	0.15	1.98	0.79	2.13	1.20	0.34
41 TENNESSEE	1.58	1.92	0.07	2.07	0.84	0.59	0.52	5.50
42 TEXAS	0.90	0.46	0.11	1.39	0.55	0.37	0.68	0.31
43 UTAH	0.40	0.23	4.27	1.07	0.42	0.43	0.48	0.21
44 VERMONT	0.64	0.39	0.06	1.25	0.49	0.26	0.21	0.23
45 VIRGINIA	1.91	1.55	0.06	1.47	0.59	0.48	0.40	1.15
46 WASHINGTON	0.41	0.24	0.70	1.23	0.49	0.24	0.21	0.16
47 WEST VIRGINIA	1.82	2.62	0.06	2.35	0.98	0.56	0.44	1.29
48 WISCONSIN	0.84	0.48	0.09	6.70	2.74	0.96	0.34	0.43
49 WYOMING	0.50	0.29	6.96	1.47	0.59	0.74	0.70	0.29
50 ALASKA	0.40	0.25	0.17	1.19	0.43	0.21	0.20	0.17
51 HAWAII	0.43	0.26	0.28	1.36	0.55	0.29	0.25	0.19
52 TOTAL	4.57	1.75	0.36	4.04	1.47	0.83	0.88	1.40

TABLE H-13
MISCELLANEOUS TAXES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	1.73	0.09	0.84	0.63	1.32	0.79	6.01	1.01
2 ARIZONA	0.55	0.06	0.32	0.50	0.73	0.55	0.11	0.83
3 ARKANSAS	7.00	0.08	0.58	0.54	1.37	0.72	0.86	6.40
4 CALIFORNIA	0.27	0.06	0.35	0.47	0.98	0.31	0.09	0.43
5 COLORADO	0.76	0.08	0.35	0.56	0.82	0.73	0.15	1.11
6 CONNECTICUT	0.23	1.48	0.52	25.43	1.08	0.50	0.12	0.70
7 DELAWARE	0.39	0.12	28.39	0.84	1.18	0.63	0.31	0.74
8 DISTRICT OF COLUMBIA	0.54	0.15	3.96	1.08	1.60	0.74	0.37	0.83
9 FLORIDA	1.30	0.11	1.04	0.71	1.27	0.75	0.40	0.70
10 GEORGIA	0.62	0.10	1.26	0.75	1.30	0.77	0.46	0.91
11 IDAHO	0.64	0.07	0.31	0.50	0.71	0.52	0.12	0.61
12 ILLINOIS	0.57	0.10	0.80	0.78	6.23	0.89	0.30	1.63
13 INDIANA	0.53	0.11	0.77	0.79	6.47	0.81	0.28	1.62
14 IOWA	0.67	0.11	0.61	0.75	1.72	3.96	0.27	7.90
15 KANSAS	0.90	0.10	0.62	0.63	1.57	1.22	0.42	6.23
16 KENTUCKY	1.36	0.09	0.80	0.63	2.46	0.89	1.11	2.81
17 LOUISIANA	41.54	0.10	0.85	0.76	1.75	0.87	2.70	1.21
18 MAINE	0.23	62.23	0.54	5.31	0.98	0.38	0.11	0.47
19 MARYLAND	0.38	0.11	51.00	0.78	1.12	0.63	0.29	0.74
20 MASSACHUSETTS	0.23	1.51	0.51	47.80	1.04	0.47	0.12	0.66
21 MICHIGAN	0.45	0.10	1.17	0.80	33.65	0.93	0.24	0.80
22 MINNESOTA	0.68	0.09	0.59	0.68	2.32	45.39	0.26	4.39
23 MISSISSIPPI	4.19	0.08	0.65	0.58	1.17	0.69	42.79	1.35
24 MISSOURI	0.97	0.09	0.67	0.69	1.84	1.96	0.42	41.20
25 MONTANA	0.74	0.07	0.33	0.50	0.78	0.74	0.15	0.74
26 NEBRASKA	0.78	0.11	0.62	0.72	1.57	1.27	0.29	3.16
27 NEVADA	0.54	0.06	0.27	0.45	0.75	0.57	0.10	0.74
28 NEW HAMPSHIRE	0.22	1.47	0.48	25.28	0.97	0.43	0.11	0.59
29 NEW JERSEY	0.30	0.23	1.43	1.49	2.56	0.42	0.15	0.51
30 NEW MEXICO	0.74	0.08	0.35	0.56	0.79	0.65	0.15	1.09
31 NEW YORK	0.49	0.24	1.42	2.65	1.76	0.69	0.30	0.86
32 NORTH CAROLINA	0.50	0.12	1.29	0.80	1.32	0.70	0.34	0.84
33 NORTH DAKOTA	0.54	0.08	0.48	0.54	1.37	4.80	0.22	2.17
34 OHIO	0.49	0.10	1.19	0.81	16.30	0.88	0.25	0.79
35 OKLAHOMA	2.49	0.08	0.67	0.56	1.49	0.84	0.25	3.40
36 OREGON	0.27	0.07	0.35	0.48	0.94	0.29	0.08	0.38
37 PENNSYLVANIA	0.30	0.22	1.49	1.42	2.57	0.42	0.15	0.51
38 RHODE ISLAND	0.22	1.50	0.51	25.89	1.02	0.46	0.12	0.63
39 SOUTH CAROLINA	0.51	0.12	1.25	0.88	1.18	0.64	0.40	0.82
40 SOUTH DAKOTA	0.52	0.09	0.48	0.59	1.35	2.96	0.24	1.84
41 TENNESSEE	2.85	0.09	0.96	0.67	1.46	0.86	4.57	2.95
42 TEXAS	2.75	0.08	0.62	0.64	0.97	0.50	0.32	1.21
43 UTAH	0.69	0.08	0.33	0.57	0.76	0.62	0.12	0.86
44 VERMONT	0.25	4.18	0.55	6.53	0.96	0.38	0.12	0.46
45 VIRGINIA	0.42	0.10	4.36	0.73	1.25	0.72	0.32	0.84
46 WASHINGTON	0.26	0.06	0.34	0.47	0.94	0.30	0.08	0.41
47 WEST VIRGINIA	0.52	0.11	2.58	0.75	2.12	0.83	0.40	0.99
48 WISCONSIN	0.43	0.10	0.58	0.67	3.24	9.29	0.23	0.85
49 WYOMING	0.91	0.09	0.39	0.60	0.94	0.86	0.17	0.96
50 ALASKA	0.22	0.06	0.39	0.57	0.82	0.29	0.08	0.42
51 HAWAII	0.24	0.07	0.42	0.54	1.01	0.39	0.11	0.49
52 TOTAL	1.63	0.41	2.51	2.96	2.54	1.37	0.87	1.95

TABLE H-13
MISCELLANEOUS TAXES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.07	0.28	0.07	0.07	0.95	0.11	2.49	0.95
2 ARIZONA	0.62	0.39	2.59	0.05	0.67	4.15	1.70	0.23
3 ARKANSAS	0.13	0.29	0.11	0.06	0.86	0.22	2.21	0.60
4 CALIFORNIA	0.26	0.15	0.51	0.05	0.83	0.29	2.22	0.27
5 COLORADO	2.04	4.48	0.50	0.06	0.71	1.45	1.83	0.27
6 CONNECTICUT	0.05	0.16	0.05	2.88	1.02	0.07	7.68	0.37
7 DELAWARE	0.06	0.22	0.06	0.09	2.32	0.08	5.36	1.79
8 DISTRICT OF COLUMBIA	0.08	0.26	0.07	0.12	1.95	0.10	5.97	2.81
9 FLORIDA	0.05	0.21	0.04	0.08	1.46	0.07	3.97	1.73
10 GEORGIA	0.07	0.28	0.06	0.08	1.47	0.09	4.01	2.65
11 IDAHO	6.84	0.37	1.28	0.05	0.65	0.63	1.72	0.23
12 ILLINOIS	0.10	0.24	0.08	0.08	1.29	0.12	3.40	0.63
13 INDIANA	0.09	0.24	0.07	0.08	1.29	0.11	3.34	0.61
14 IOWA	0.18	1.70	0.12	0.09	0.94	0.21	2.45	0.49
15 KANSAS	0.23	1.63	0.15	0.07	0.86	0.78	2.12	0.49
16 KENTUCKY	0.08	0.30	0.08	0.07	0.94	0.12	2.51	3.06
17 LOUISIANA	0.16	0.32	0.12	0.09	1.17	0.26	2.85	0.82
18 MAINE	0.05	0.13	0.05	0.62	1.03	0.07	5.01	0.38
19 MARYLAND	0.06	0.23	0.06	0.09	2.17	0.08	5.14	1.72
20 MASSACHUSETTS	0.05	0.15	0.05	2.86	1.00	0.07	7.65	0.37
21 MICHIGAN	0.08	0.19	0.07	0.09	1.67	0.10	3.92	1.00
22 MINNESOTA	0.19	0.52	0.12	0.07	0.91	0.22	2.31	0.48
23 MISSISSIPPI	0.07	0.26	0.07	0.06	0.85	0.17	2.16	0.73
24 MISSOURI	0.20	0.85	0.15	0.07	0.96	0.29	2.36	0.58
25 MONTANA	49.15	0.50	0.58	0.05	0.66	0.71	1.72	0.27
26 NEBRASKA	0.29	42.37	0.16	0.08	0.92	0.76	2.32	0.50
27 NEVADA	0.47	0.37	54.83	0.05	0.63	0.50	1.60	0.20
28 NEW HAMPSHIRE	0.05	0.14	0.05	27.29	1.63	0.07	7.56	0.34
29 NEW JERSEY	0.06	0.14	0.05	0.16	31.90	0.08	17.38	0.70
30 NEW MEXICO	0.77	0.48	0.42	0.06	0.73	44.45	1.90	0.29
31 NEW YORK	0.09	0.23	0.08	0.30	7.24	0.11	46.77	0.90
32 NORTH CAROLINA	0.07	0.26	0.06	0.09	1.56	0.09	4.13	48.13
33 NORTH DAKOTA	1.17	1.03	0.11	0.06	0.72	0.17	1.87	0.40
34 OHIO	0.08	0.20	0.07	0.09	1.69	0.10	4.05	1.02
35 OKLAHOMA	0.16	0.38	0.12	0.06	0.89	0.51	2.33	0.57
36 OREGON	0.20	0.14	0.32	0.06	0.78	0.21	2.07	0.25
37 PENNSYLVANIA	0.06	0.14	0.05	0.15	13.78	0.08	16.76	0.68
38 RHODE ISLAND	0.06	0.17	0.05	2.94	1.72	0.07	7.79	0.36
39 SOUTH CAROLINA	0.07	0.22	0.06	0.10	1.51	0.09	3.97	4.08
40 SOUTH DAKOTA	1.24	9.28	0.11	0.06	0.75	0.21	1.97	0.38
41 TENNESSEE	0.08	0.30	0.07	0.07	0.96	0.12	2.48	4.39
42 TEXAS	0.12	0.24	0.10	0.07	0.84	1.17	2.04	0.54
43 UTAH	0.58	0.45	2.31	0.06	0.71	2.00	1.80	0.24
44 VERMONT	0.05	0.13	0.05	0.77	1.95	0.07	7.64	0.45
45 VIRGINIA	0.06	0.25	0.06	0.08	1.57	0.08	4.49	4.33
46 WASHINGTON	0.26	0.15	0.23	0.05	0.79	0.20	2.11	0.25
47 WEST VIRGINIA	0.06	0.28	0.06	0.08	1.97	0.09	4.25	2.33
48 WISCONSIN	0.11	0.24	0.07	0.08	0.97	0.11	2.65	0.48
49 WYOMING	3.80	3.20	0.56	0.07	0.76	0.57	2.05	0.30
50 ALASKA	0.12	0.16	0.15	0.06	0.75	0.11	2.08	0.26
51 HAWAII	0.14	0.13	0.22	0.06	0.72	0.17	1.93	0.28
52 TOTAL	0.26	0.59	0.37	0.32	4.45	0.40	11.42	1.94

TABLE H-13
MISCELLANEOUS TAXES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.11	1.72	0.48	0.20	1.38	0.09	0.52	0.11
2 ARIZONA	0.09	0.92	0.45	0.69	0.93	0.07	0.11	0.10
3 ARKANSAS	0.10	1.79	4.14	0.22	1.25	0.08	0.30	0.11
4 CALIFORNIA	0.06	1.25	0.23	2.48	1.20	0.07	0.12	0.06
5 COLORADO	0.16	1.04	1.07	0.02	1.03	0.08	0.13	0.22
6 CONNECTICUT	0.06	1.38	0.19	0.16	2.64	3.06	0.19	0.07
7 DELAWARE	0.10	1.53	0.27	0.17	3.80	0.13	0.59	0.09
8 DISTRICT OF COLUMBIA	0.10	2.01	0.30	0.24	3.31	0.17	0.92	0.10
9 FLORIDA	0.09	1.61	0.23	0.12	1.98	0.11	0.67	0.08
10 GEORGIA	0.11	1.69	0.30	0.19	2.25	0.11	1.40	0.11
11 IDAHO	0.17	0.92	0.42	3.58	0.94	0.07	0.11	0.17
12 ILLINOIS	0.10	7.99	0.38	0.25	1.95	0.11	0.29	0.10
13 INDIANA	0.10	8.31	0.36	0.25	1.95	0.11	0.28	0.10
14 IOWA	0.22	2.21	0.60	0.35	1.38	0.11	0.24	0.56
15 KANSAS	0.16	2.05	4.74	0.44	1.25	0.09	0.24	0.23
16 KENTUCKY	0.13	3.20	0.50	0.23	1.47	0.09	0.41	0.13
17 LOUISIANA	0.13	2.32	1.99	0.23	1.73	0.11	0.44	0.13
18 MAINE	0.05	1.30	0.17	0.15	2.72	0.02	0.18	0.05
19 MARYLAND	0.10	1.45	0.26	0.16	3.76	0.12	0.49	0.09
20 MASSACHUSETTS	0.06	1.33	0.19	0.16	2.59	3.02	0.20	0.06
21 MICHIGAN	0.08	22.07	0.31	0.25	2.55	0.12	0.26	0.08
22 MINNESOTA	0.92	2.97	0.54	0.33	1.34	0.10	0.23	0.75
23 MISSISSIPPI	0.10	1.51	0.57	0.21	1.25	0.09	0.38	0.10
24 MISSOURI	0.23	2.39	3.59	0.39	1.45	0.10	0.27	0.19
25 MONTANA	2.47	1.00	0.49	3.47	0.95	0.07	0.13	1.50
26 NEBRASKA	0.22	2.05	0.79	0.41	1.34	0.11	0.24	1.43
27 NEVADA	0.14	0.94	0.41	2.31	0.83	0.07	0.09	0.15
28 NEW HAMPSHIRE	0.05	1.24	0.17	0.15	2.38	3.07	0.19	0.06
29 NEW JERSEY	0.05	3.34	0.22	0.18	20.94	0.22	0.29	0.05
30 NEW MEXICO	0.11	1.00	0.07	0.06	1.03	0.08	0.14	0.12
31 NEW YORK	0.09	2.30	0.40	0.22	9.68	0.40	0.37	0.10
32 NORTH CAROLINA	0.10	1.71	0.30	0.21	2.46	0.12	6.49	0.10
33 NORTH DAKOTA	51.52	1.75	0.43	0.32	1.06	0.08	0.19	5.98
34 OHIO	0.08	38.40	0.32	0.24	2.65	0.12	0.28	0.08
35 OKLAHOMA	0.12	1.95	47.37	0.24	1.31	0.08	0.28	0.15
36 OREGON	0.05	1.25	0.23	54.11	1.16	0.07	0.12	0.05
37 PENNSYLVANIA	0.05	3.37	0.22	0.18	39.35	0.21	0.28	0.05
38 RHODE ISLAND	0.07	1.31	0.18	0.15	2.62	25.68	0.19	0.07
39 SOUTH CAROLINA	0.09	1.53	0.28	0.23	2.29	0.14	54.06	0.09
40 SOUTH DAKOTA	2.21	1.71	0.47	0.33	1.09	0.09	0.19	40.92
41 TENNESSEE	0.12	1.91	0.55	0.21	1.45	0.10	0.59	0.12
42 TEXAS	0.08	1.25	2.09	0.22	1.19	0.10	0.27	0.08
43 UTAH	0.16	0.96	0.49	0.90	1.03	0.08	0.11	0.18
44 VERMONT	0.05	1.23	0.19	0.17	2.66	1.00	0.21	0.05
45 VIRGINIA	0.10	1.63	0.26	0.18	2.63	0.11	1.22	0.10
46 WASHINGTON	0.05	1.22	0.20	2.73	1.17	0.07	0.12	0.06
47 WEST VIRGINIA	0.11	2.78	0.30	0.19	3.30	0.11	0.70	0.11
48 WISCONSIN	0.14	4.12	0.31	0.24	1.46	0.10	0.23	0.13
49 WYOMING	0.49	1.19	0.61	4.70	1.12	0.09	0.14	1.96
50 ALASKA	0.05	1.00	0.19	3.12	1.08	0.08	0.11	0.06
51 HAWAII	0.05	1.23	0.25	2.74	1.20	0.08	0.13	0.05
52 TOTAL	0.29	3.32	1.13	0.94	8.15	0.41	1.24	0.33

TABLE H-13
MISCELLANEOUS TAXES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	4.12	1.62	0.13	0.05	0.09	0.35	0.33	0.60
2 ARIZONA	0.24	1.54	5.42	0.04	0.29	1.16	0.11	0.33
3 ARKANSAS	2.43	7.77	0.19	0.04	0.65	0.38	0.21	0.71
4 CALIFORNIA	0.21	0.89	0.38	0.03	0.35	4.27	0.13	0.42
5 COLORADO	0.31	3.10	1.64	0.04	0.33	1.29	0.12	0.41
6 CONNECTICUT	0.30	0.73	0.08	0.05	0.48	0.30	0.17	0.42
7 DELAWARE	0.90	0.97	0.09	0.07	6.72	0.30	2.99	0.50
8 DISTRICT OF COLUMBIA	0.97	1.18	0.11	0.07	7.60	0.40	3.04	0.64
9 FLORIDA	0.83	1.02	0.07	0.06	1.21	0.21	0.34	0.60
10 GEORGIA	4.06	1.18	0.10	0.06	1.42	0.31	0.69	0.58
11 IDAHO	0.26	0.93	2.54	0.04	0.29	4.34	0.11	0.35
12 ILLINOIS	0.99	1.06	0.12	0.06	0.87	0.42	0.32	3.03
13 INDIANA	1.00	0.99	0.12	0.06	0.82	0.42	0.31	2.92
14 IOWA	0.59	1.54	0.24	0.07	0.62	0.59	0.22	1.20
15 KANSAS	0.64	2.17	0.31	0.05	0.63	0.73	0.22	0.84
16 KENTUCKY	6.28	1.33	0.12	0.06	2.97	0.40	0.94	0.77
17 LOUISIANA	0.73	10.81	0.24	0.05	0.91	0.42	0.31	0.83
18 MAINE	0.27	0.64	0.08	2.41	0.54	0.26	0.18	0.43
19 MARYLAND	0.81	0.88	0.08	0.06	6.18	0.28	2.65	0.48
20 MASSACHUSETTS	0.29	0.72	0.08	0.06	0.46	0.28	0.17	0.41
21 MICHIGAN	0.63	0.90	0.11	0.06	1.05	0.41	0.48	1.84
22 MINNESOTA	0.57	1.59	0.24	0.06	0.60	0.57	0.22	4.76
23 MISSISSIPPI	2.87	15.88	0.14	0.04	0.70	0.36	0.24	0.55
24 MISSOURI	2.55	2.72	0.28	0.06	0.71	0.69	0.25	2.93
25 MONTANA	0.31	1.02	0.97	0.04	0.31	4.12	0.12	0.46
26 NEBRASKA	0.59	1.78	0.39	0.05	0.62	0.69	0.23	0.82
27 NEVADA	0.23	1.21	2.82	0.03	0.26	1.63	0.10	0.35
28 NEW HAMPSHIRE	0.27	0.67	0.07	0.06	0.43	0.27	0.15	0.39
29 NEW JERSEY	0.39	0.78	0.09	0.13	1.30	0.31	0.43	0.64
30 NEW MEXICO	0.31	3.95	1.65	0.04	0.33	1.29	0.12	0.37
31 NEW YORK	0.73	1.60	0.14	0.17	1.43	0.38	0.46	0.69
32 NORTH CAROLINA	2.37	1.00	0.10	0.06	3.73	0.34	1.48	0.55
33 NORTH DAKOTA	0.46	1.03	0.26	0.05	0.49	0.55	0.17	0.91
34 OHIO	0.66	0.92	0.11	0.06	1.08	0.40	0.50	1.75
35 OKLAHOMA	0.47	10.27	0.24	0.04	0.71	0.41	0.24	0.76
36 OREGON	0.20	0.72	0.29	0.03	0.35	5.75	0.12	0.42
37 PENNSYLVANIA	0.39	0.79	0.09	0.12	1.36	0.31	0.46	0.64
38 RHODE ISLAND	0.28	0.68	0.09	0.08	0.48	0.27	0.17	0.40
39 SOUTH CAROLINA	0.94	1.08	0.10	0.07	2.00	0.36	0.81	0.53
40 SOUTH DAKOTA	0.44	1.16	0.27	0.05	0.47	0.53	0.17	0.82
41 TENNESSEE	34.35	3.79	0.12	0.05	2.67	0.38	0.41	0.66
42 TEXAS	0.41	60.54	0.82	0.04	0.62	0.40	0.22	0.43
43 UTAH	0.27	1.34	45.70	0.05	0.31	1.46	0.12	0.35
44 VERMONT	0.30	0.68	0.08	54.81	0.52	0.29	0.18	0.42
45 VIRGINIA	4.76	0.86	0.09	0.05	45.40	0.30	3.10	0.52
46 WASHINGTON	0.20	0.65	0.28	0.03	0.33	57.81	0.12	0.43
47 WEST VIRGINIA	13.45	0.99	0.10	0.06	3.38	0.33	35.27	0.66
48 WISCONSIN	0.51	0.96	0.13	0.05	0.63	0.42	0.22	40.38
49 WYOMING	0.37	1.21	1.57	0.05	0.38	1.71	0.16	0.53
50 ALASKA	0.22	0.83	0.16	0.03	0.33	5.56	0.12	0.35
51 HAWAII	0.24	1.07	0.18	0.03	0.41	4.47	0.15	0.46
52 TOTAL	1.92	4.49	0.41	0.32	2.99	2.30	1.11	1.37

TABLE H-13
MISCELLANEOUS TAXES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.04	0.02	0.08	3.20	100.00	15835.92	10.76	15.69
2 ARIZONA	0.25	0.07	0.20	2.31	100.00	2610.36	6.89	5.87
3 ARKANSAS	0.07	0.03	0.10	4.22	100.00	4461.79	9.38	8.22
4 CALIFORNIA	0.09	0.37	0.89	2.98	100.00	33290.53	7.59	4.88
5 COLORADO	3.09	0.06	0.19	2.76	100.00	5231.64	10.91	9.52
6 CONNECTICUT	0.03	0.02	0.07	2.06	100.00	5464.46	8.05	7.18
7 DELAWARE	0.03	0.02	0.07	2.87	100.00	2648.49	22.07	19.80
8 DISTRICT OF COLUMBIA	0.04	0.03	0.09	1.78	100.00	7210.86	36.14	23.37
9 FLORIDA	0.03	0.02	0.05	2.74	100.00	26373.73	19.07	13.27
10 GEORGIA	0.04	0.03	0.08	3.29	100.00	10787.40	10.23	8.44
11 IDAHO	1.77	0.09	0.25	3.34	100.00	2342.81	13.64	11.68
12 ILLINOIS	0.05	0.03	0.09	4.78	100.00	33655.41	12.97	11.19
13 INDIANA	0.05	0.03	0.08	4.23	100.00	6597.87	5.52	5.01
14 IOWA	0.10	0.03	0.12	4.53	100.00	3723.40	5.41	4.70
15 KANSAS	0.16	0.04	0.12	4.05	100.00	5417.32	9.77	8.38
16 KENTUCKY	0.05	0.03	0.10	3.64	100.00	11545.94	14.77	12.73
17 LOUISIANA	0.09	0.03	0.09	6.36	100.00	15747.74	18.45	15.92
18 MAINE	0.03	0.02	0.07	2.44	100.00	1601.09	6.50	5.25
19 MARYLAND	0.03	0.02	0.07	3.13	100.00	16602.51	19.81	16.56
20 MASSACHUSETTS	0.03	0.02	0.06	2.79	100.00	22303.06	16.85	14.50
21 MICHIGAN	0.04	0.03	0.08	4.20	100.00	11702.41	5.83	5.22
22 MINNESOTA	0.10	0.03	0.11	5.22	100.00	9255.76	10.60	9.28
23 MISSISSIPPI	0.04	0.03	0.08	4.06	100.00	5873.69	10.28	8.90
24 MISSOURI	0.12	0.04	0.11	3.38	100.00	16506.55	15.06	13.12
25 MONTANA	1.48	0.08	0.21	4.54	100.00	1330.31	7.59	6.46
26 NEBRASKA	0.40	0.04	0.13	4.00	100.00	4779.45	13.02	11.32
27 NEVADA	0.52	0.11	0.29	1.31	100.00	2440.28	25.09	17.22
28 NEW HAMPSHIRE	0.03	0.02	0.06	2.35	100.00	2679.76	16.64	15.10
29 NEW JERSEY	0.03	0.02	0.07	3.46	100.00	23725.07	14.48	13.13
30 NEW MEXICO	0.22	0.06	0.18	2.15	100.00	2841.12	11.53	9.73
31 NEW YORK	0.06	0.02	0.07	4.05	100.00	95520.88	21.59	18.29
32 NORTH CAROLINA	0.04	0.03	0.08	4.56	100.00	12020.37	10.04	8.50
33 NORTH DAKOTA	0.28	0.03	0.10	6.34	100.00	2134.00	13.24	11.08
34 OHIO	0.04	0.03	0.08	5.20	100.00	15148.10	6.06	5.37
35 OKLAHOMA	0.10	0.03	0.10	3.20	100.00	8205.90	13.45	11.32
36 OREGON	0.10	0.07	1.85	3.17	100.00	4498.10	9.72	8.13
37 PENNSYLVANIA	0.03	0.02	0.07	3.72	100.00	98871.19	34.62	30.91
38 RHODE ISLAND	0.03	0.02	0.06	2.54	100.00	3320.79	14.89	13.60
39 SOUTH CAROLINA	0.04	0.03	0.09	3.61	100.00	8402.27	13.42	10.93
40 SOUTH DAKOTA	0.76	0.04	0.11	4.08	100.00	2616.85	14.78	12.33
41 TENNESSEE	0.04	0.03	0.09	3.38	100.00	16990.70	18.14	16.07
42 TEXAS	0.09	0.03	0.08	4.74	100.00	24512.52	9.59	7.52
43 UTAH	1.51	0.08	0.26	2.64	100.00	2561.12	10.55	8.87
44 VERMONT	0.03	0.02	0.08	2.73	100.00	2101.02	20.75	17.17
45 VIRGINIA	0.03	0.02	0.06	5.60	100.00	26665.44	24.91	21.23
46 WASHINGTON	0.10	0.07	1.71	3.59	100.00	14222.10	19.21	15.56
47 WEST VIRGINIA	0.04	0.03	0.08	5.20	100.00	13306.54	29.36	25.71
48 WISCONSIN	0.05	0.03	0.10	5.22	100.00	7340.64	7.22	6.31
49 WYOMING	29.81	0.08	0.22	2.56	100.00	1249.64	14.75	13.08
50 ALASKA	0.05	47.27	2.21	3.01	100.00	2084.61	33.90	23.72
51 HAWAII	0.06	0.69	53.93	1.62	100.00	1794.01	10.50	6.27
52 TOTAL	0.14	0.22	0.37	3.82	100.00	678155.95	14.38	12.09

TABLE H-13
MISCELLANEOUS TAXES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	2.35	0.73	51.00	42.64	6.38	1.98	9952.38	11.79
2 ARIZONA	0.77	0.25	54.22	46.21	6.06	1.94	5350.06	14.12
3 ARKANSAS	0.90	0.26	61.14	53.56	5.89	1.69	5586.99	11.75
4 CALIFORNIA	1.59	1.12	30.01	19.30	6.29	4.42	38748.60	8.84
5 COLORADO	1.09	0.30	61.36	53.51	6.13	1.71	7812.49	16.29
6 CONNECTICUT	0.68	0.19	64.49	57.50	5.49	1.51	14716.75	21.68
7 DELAWARE	1.88	0.39	76.22	68.38	6.49	1.36	3479.18	28.99
8 DISTRICT OF COLUMBIA	7.75	5.03	56.75	36.70	12.16	7.89	4458.42	22.35
9 FLORIDA	2.25	3.55	37.29	25.94	4.40	6.94	15122.47	10.94
10 GEORGIA	1.37	0.42	49.91	41.19	6.67	2.06	11963.86	11.35
11 IDAHO	1.42	0.54	51.33	43.97	5.35	2.01	2437.26	14.19
12 ILLINOIS	1.14	0.64	59.14	51.03	5.20	2.92	29274.91	11.28
13 INDIANA	0.41	0.11	73.21	66.38	5.38	1.45	16717.33	13.99
14 IOWA	0.51	0.19	54.96	47.82	5.20	1.93	7703.30	11.18
15 KANSAS	1.08	0.32	56.15	48.13	6.20	1.81	7229.58	13.04
16 KENTUCKY	1.56	0.49	55.48	47.80	5.85	1.84	9001.06	11.52
17 LOUISIANA	1.95	0.57	58.46	50.46	6.19	1.81	9965.39	11.67
18 MAINE	0.85	0.40	37.77	30.51	4.93	2.33	2742.63	11.13
19 MARYLAND	2.45	0.80	49.00	40.95	6.06	1.99	15299.89	18.26
20 MASSACHUSETTS	1.76	0.58	52.20	44.93	5.46	1.81	18053.58	13.64
21 MICHIGAN	0.48	0.13	66.35	59.38	5.45	1.52	27048.35	13.47
22 MINNESOTA	0.97	0.36	54.61	47.78	4.98	1.86	10102.46	11.57
23 MISSISSIPPI	1.06	0.32	57.21	49.53	5.89	1.79	6936.71	12.14
24 MISSOURI	1.49	0.45	58.80	51.23	5.81	1.76	13786.02	12.58
25 MONTANA	0.83	0.30	50.85	43.28	5.58	1.99	2148.05	12.26
26 NEBRASKA	1.29	0.41	57.63	50.09	5.72	1.82	4170.94	11.36
27 NEVADA	2.88	4.98	45.17	31.01	5.19	8.97	1878.43	19.32
28 NEW HAMPSHIRE	1.23	0.31	72.71	65.98	5.39	1.34	3134.66	19.47
29 NEW JERSEY	1.05	0.31	68.10	61.73	4.93	1.45	46769.92	28.54
30 NEW MEXICO	1.39	0.40	55.55	46.90	6.72	1.93	2965.19	12.03
31 NEW YORK	2.00	1.30	53.23	45.10	4.92	3.21	64615.41	14.61
32 NORTH CAROLINA	1.16	0.39	51.87	43.88	6.00	1.99	14033.89	11.73
33 NORTH DAKOTA	1.61	0.55	48.48	40.56	5.91	2.00	1484.69	9.21
34 OHIO	0.53	0.16	61.60	54.64	5.35	1.62	33722.13	13.49
35 OKLAHOMA	1.65	0.48	52.63	44.30	6.46	1.87	7287.09	11.94
36 OREGON	1.12	0.46	45.89	38.42	5.29	2.18	6887.11	14.07
37 PENNSYLVANIA	2.75	0.96	60.65	54.15	4.82	1.68	41797.14	14.63
38 RHODE ISLAND	1.03	0.26	74.32	67.88	5.14	1.30	4182.49	18.76
39 SOUTH CAROLINA	1.85	0.64	45.94	37.40	6.34	2.19	6243.23	9.97
40 SOUTH DAKOTA	1.88	0.57	51.00	42.60	6.50	1.98	1753.97	9.91
41 TENNESSEE	1.64	0.43	65.65	58.15	5.93	1.57	16024.12	17.11
42 TEXAS	1.54	0.53	39.46	30.95	6.33	2.18	20020.23	8.14
43 UTAH	1.30	0.38	54.30	45.66	6.68	1.96	3172.10	13.07
44 VERMONT	2.57	1.01	45.19	37.40	5.60	2.19	1594.72	15.75
45 VIRGINIA	2.85	0.83	54.60	46.54	6.24	1.82	16665.53	15.57
46 WASHINGTON	2.66	1.00	42.19	34.16	5.84	2.19	10421.63	14.00
47 WEST VIRGINIA	2.90	0.75	64.73	56.68	6.40	1.65	7205.43	15.90
48 WISCONSIN	0.64	0.28	51.62	45.09	4.56	1.97	10952.96	10.70
49 WYOMING	1.33	0.34	70.19	62.27	6.32	1.60	1283.29	15.14
50 ALASKA	8.90	1.28	52.73	36.90	13.84	1.99	1036.72	16.86
51 HAWAII	2.03	2.20	46.07	27.51	8.92	9.64	2762.51	16.16
52 TOTAL	1.55	0.74	52.16	43.85	5.63	2.68	628503.21	13.33

TABLE H-13
MISCELLANEOUS TAXES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	10.32	0.85	0.62	39.55	34.61	2.86	2.08	6.97
2 ARIZONA	11.96	1.29	0.86	70.83	60.02	6.48	4.32	-7.23
3 ARKANSAS	10.34	0.74	0.67	66.33	58.37	4.20	3.76	-2.37
4 CALIFORNIA	6.45	1.99	0.40	33.30	24.30	7.48	1.52	-1.24
5 COLORADO	14.09	1.51	0.69	70.34	60.84	6.53	2.97	-5.38
6 CONNECTICUT	18.46	2.35	0.87	83.03	70.69	8.99	3.34	-13.63
7 DELAWARE	25.46	2.47	1.07	80.81	70.95	6.88	2.98	-6.92
8 DISTRICT OF COLUMBIA	19.28	2.27	0.80	44.79	38.64	4.54	1.61	13.80
9 FLORIDA	9.13	1.20	0.61	25.42	21.22	2.79	1.41	8.14
10 GEORGIA	9.66	1.00	0.68	52.50	44.69	4.64	3.16	-1.12
11 IDAHO	10.89	1.05	2.25	52.32	40.16	3.87	8.29	-0.55
12 ILLINOIS	8.67	2.01	0.60	55.74	42.84	9.93	2.96	1.69
13 INDIANA	11.73	1.53	0.74	87.38	73.25	9.53	4.59	-8.47
14 IOWA	9.30	1.19	0.69	71.62	59.56	7.63	4.43	-5.78
15 KANSAS	11.05	1.33	0.66	63.09	53.44	6.45	3.19	-3.27
16 KENTUCKY	9.94	0.92	0.66	49.28	42.53	3.94	2.02	3.26
17 LOUISIANA	10.00	1.00	0.67	47.11	40.37	4.05	2.69	6.77
18 MAINE	9.29	1.04	0.80	50.97	42.58	4.74	3.65	-4.63
19 MARYLAND	15.30	1.95	1.01	46.96	39.35	5.02	2.60	1.55
20 MASSACHUSETTS	11.15	1.83	0.66	46.92	38.35	6.28	2.29	3.21
21 MICHIGAN	10.99	1.76	0.73	82.01	66.09	10.69	4.42	-7.64
22 MINNESOTA	9.51	1.33	0.72	56.77	46.67	6.54	3.55	-0.97
23 MISSISSIPPI	10.93	0.58	0.63	61.23	55.15	2.92	3.16	-1.86
24 MISSOURI	10.39	1.51	0.67	54.38	44.93	6.53	2.92	2.48
25 MONTANA	10.55	1.13	0.58	62.56	53.82	5.76	2.97	-4.67
26 NEBRASKA	9.52	1.29	0.56	54.28	45.47	6.14	2.67	1.66
27 NEVADA	14.22	2.34	2.75	38.81	28.57	4.70	5.53	5.78
28 NEW HAMPSHIRE	17.06	1.48	0.93	75.71	66.32	5.76	3.63	-2.83
29 NEW JERSEY	24.61	2.03	1.91	80.80	69.66	5.74	5.40	-14.06
30 NEW MEXICO	10.24	1.07	0.72	56.60	48.21	5.03	3.36	-0.50
31 NEW YORK	12.02	2.10	0.49	43.50	35.79	6.26	1.45	6.99
32 NORTH CAROLINA	10.16	0.90	0.67	55.72	48.29	4.26	3.17	-1.68
33 NORTH DAKOTA	7.76	0.90	0.55	39.56	33.34	3.85	2.37	4.03
34 OHIO	11.13	1.67	0.69	78.13	64.44	9.67	4.03	-7.43
35 OKLAHOMA	10.17	1.09	0.68	49.66	42.28	4.54	2.85	1.51
36 OREGON	10.95	1.55	2.37	56.49	41.59	5.89	9.01	-5.16
37 PENNSYLVANIA	12.41	1.59	0.64	39.45	33.45	4.28	1.73	19.98
38 RHODE ISLAND	16.33	1.58	0.85	78.47	68.31	6.61	3.55	-3.86
39 SOUTH CAROLINA	8.56	0.76	0.66	38.70	33.23	2.93	2.54	3.45
40 SOUTH DAKOTA	8.51	0.86	0.54	41.17	35.35	3.59	2.23	4.88
41 TENNESSEE	15.45	0.99	0.67	64.32	58.11	3.70	2.50	1.03
42 TEXAS	6.45	1.26	0.44	35.64	28.21	5.50	1.93	1.44
43 UTAH	11.20	1.22	0.64	59.54	51.05	5.57	2.92	-2.52
44 VERMONT	13.81	1.06	0.80	38.49	33.74	2.60	2.15	5.00
45 VIRGINIA	13.40	1.24	0.93	42.91	36.93	3.41	2.57	9.34
46 WASHINGTON	10.13	1.70	2.24	34.84	25.07	4.22	5.56	5.13
47 WEST VIRGINIA	14.01	1.02	0.87	49.84	43.93	3.19	2.72	13.46
48 WISCONSIN	8.62	1.43	0.72	61.42	49.15	8.15	4.12	-3.55
49 WYOMING	13.04	1.51	0.59	70.74	60.93	7.07	2.74	-0.40
50 ALASKA	12.45	1.70	2.71	35.68	26.35	3.60	5.73	17.04
51 HAWAII	12.16	1.57	2.42	56.80	42.76	5.53	8.51	-5.66
52 TOTAL	11.04	1.55	0.74	50.26	41.62	5.86	2.78	1.05

TABLE H-13
MISCELLANEOUS TAXES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	514.33	288.00
2 ARIZONA	83.07	208.10
3 ARKANSAS	139.33	174.34
4 CALIFORNIA	867.82	1518.28
5 COLORADO	176.81	261.88
6 CONNECTICUT	166.01	441.74
7 DELAWARE	82.50	118.87
8 DISTRICT OF COLUMBIA	154.91	221.02
9 FLORIDA	658.17	531.50
10 GEORGIA	343.05	407.36
11 IDAHO	83.23	90.04
12 ILLINOIS	1090.68	832.13
13 INDIANA	211.28	508.00
14 IOWA	126.59	337.33
15 KANSAS	170.75	265.47
16 KENTUCKY	369.47	316.56
17 LOUISIANA	498.01	363.67
18 MAINE	57.07	94.23
19 MARYLAND	517.03	492.32
20 MASSACHUSETTS	683.37	582.57
21 MICHIGAN	371.17	983.69
22 MINNESOTA	316.29	413.56
23 MISSISSIPPI	179.95	273.56
24 MISSOURI	552.96	318.49
25 MONTANA	46.14	98.99
26 NEBRASKA	163.15	191.19
27 NEVADA	65.18	69.18
28 NEW HAMPSHIRE	81.28	96.82
29 NEW JERSEY	739.84	1103.59
30 NEW MEXICO	93.38	104.13
31 NEW YORK	2649.48	2454.25
32 NORTH CAROLINA	389.73	438.56
33 NORTH DAKOTA	74.98	92.19
34 OHIO	501.63	1006.38
35 OKLAHOMA	256.04	218.74
36 OREGON	155.07	233.48
37 PENNSYLVANIA	3130.56	1048.14
38 RHODE ISLAND	101.90	106.10
39 SOUTH CAROLINA	288.10	175.62
40 SOUTH DAKOTA	95.65	107.58
41 TENNESSEE	537.95	532.49
42 TEXAS	769.50	652.24
43 UTAH	85.25	113.30
44 VERMONT	74.02	79.58
45 VIRGINIA	774.28	508.82
46 WASHINGTON	463.35	371.73
47 WEST VIRGINIA	422.11	199.49
48 WISCONSIN	253.71	434.38
49 WYOMING	45.94	62.22
50 ALASKA	56.56	96.06
51 HAWAII	49.90	140.61
52 TOTAL	20778.50	20778.50

TABLE H-14
HUNTING AND FISHING LICENSES

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	97.00	0.02	0.11	0.03	0.02	0.00	0.00	0.00
2 ARIZONA	0.01	97.00	0.01	0.63	0.05	0.01	0.00	0.00
3 ARKANSAS	1.39	1.64	50.00	1.43	0.32	0.21	0.01	0.02
4 CALIFORNIA	0.03	0.04	0.02	94.00	0.09	0.02	0.01	0.01
5 COLORADO	0.32	1.10	0.18	4.52	50.00	0.10	0.05	0.06
6 CONNECTICUT	0.02	0.01	0.01	0.11	0.00	97.00	0.01	0.02
7 DELAWARE	0.01	0.00	0.00	0.02	0.0	0.02	97.00	0.06
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.30	0.02	0.17	0.10	0.01	0.17	0.02	0.03
10 GEORGIA	0.18	0.01	0.10	0.08	0.01	0.02	0.01	0.01
11 IDAHO	0.01	0.15	0.01	21.74	4.02	0.0	0.00	0.00
12 ILLINOIS	0.00	0.04	0.04	0.23	0.03	0.03	0.01	0.01
13 INDIANA	0.05	0.01	0.03	0.09	0.02	0.01	0.01	0.01
14 IOWA	0.00	0.03	0.00	0.23	0.15	0.00	0.00	0.00
15 KANSAS	0.02	0.15	0.01	0.26	0.11	0.01	0.00	0.00
16 KENTUCKY	0.10	0.01	0.05	0.21	0.01	0.00	0.01	0.01
17 LOUISIANA	0.10	0.05	0.10	0.07	0.02	0.00	0.00	0.00
18 MAINE	0.18	0.15	0.10	0.08	0.02	7.07	0.14	0.10
19 MARYLAND	0.04	0.01	0.02	0.03	0.01	0.03	0.05	0.06
20 MASSACHUSETTS	0.03	0.01	0.01	0.08	0.01	0.53	0.01	0.01
21 MICHIGAN	0.02	0.01	0.01	0.07	0.01	0.00	0.00	0.00
22 MINNESOTA	0.01	0.03	0.01	0.09	0.06	0.00	0.00	0.00
23 MISSISSIPPI	0.15	0.03	0.09	0.26	0.01	0.00	0.00	0.00
24 MISSOURI	0.03	0.13	0.02	0.15	0.03	0.01	0.00	0.00
25 MONTANA	0.51	0.26	0.29	12.16	6.01	0.01	0.01	0.02
26 NEBRASKA	0.01	0.04	0.01	0.25	0.52	0.00	0.00	0.00
27 NEVADA	0.09	0.29	0.05	21.75	1.56	0.15	0.03	0.03
28 NEW HAMPSHIRE	0.10	0.05	0.10	0.05	0.0	0.75	0.09	0.11
29 NEW JERSEY	0.03	0.00	0.01	0.04	0.01	0.00	0.03	0.04
30 NEW MEXICO	0.01	0.14	0.01	0.37	0.06	0.01	0.00	0.00
31 NEW YORK	0.07	0.01	0.04	0.16	0.03	0.19	0.02	0.03
32 NORTH CAROLINA	0.16	0.01	0.09	0.05	0.01	0.02	0.02	0.02
33 NORTH DAKOTA	0.03	0.03	0.01	0.27	0.37	0.00	0.00	0.00
34 OHIO	0.04	0.01	0.02	0.11	0.02	0.02	0.01	0.02
35 OKLAHOMA	0.03	0.16	0.02	0.20	0.05	0.00	0.00	0.00
36 OREGON	0.18	0.06	0.10	33.70	0.42	0.03	0.01	0.01
37 PENNSYLVANIA	0.02	0.01	0.01	0.07	0.01	0.05	0.05	0.07
38 RHODE ISLAND	0.01	0.00	0.01	0.06	0.11	0.17	0.02	0.03
39 SOUTH CAROLINA	0.18	0.00	0.10	0.04	0.00	0.02	0.01	0.02
40 SOUTH DAKOTA	0.05	0.26	0.03	2.58	6.23	0.04	0.02	0.02
41 TENNESSEE	0.15	0.02	0.08	0.03	0.01	0.01	0.00	0.01
42 TEXAS	0.03	0.31	0.02	0.11	0.04	0.01	0.00	0.00
43 UTAH	0.05	0.48	0.03	9.95	0.51	0.15	0.02	0.02
44 VERMONT	0.43	0.01	0.24	0.14	0.0	4.35	0.00	0.10
45 VIRGINIA	0.04	0.01	0.03	0.07	0.02	0.04	0.04	0.05
46 WASHINGTON	0.01	0.01	0.00	1.85	0.06	0.00	0.00	0.00
47 WEST VIRGINIA	0.03	0.00	0.02	0.02	0.00	0.02	0.03	0.04
48 WISCONSIN	0.01	0.01	0.01	0.06	0.02	0.00	0.00	0.00
49 WYOMING	0.27	0.51	0.15	11.23	3.31	0.03	0.04	0.06
50 ALASKA	0.10	0.30	0.06	25.00	1.06	0.43	0.06	0.08
51 HAWAII	0.09	0.12	0.05	4.55	0.07	0.12	0.03	0.04
52 TOTAL	1.30	1.27	0.99	10.26	2.77	0.74	0.08	0.02

TABLE H-14
HUNTING AND FISHING LICENSES

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.40	0.26	0.00	0.10	0.05	0.02	0.02	0.18
2 ARIZONA	0.03	0.02	0.02	0.14	0.07	0.04	0.07	0.01
3 ARKANSAS	2.93	1.88	0.05	2.12	1.00	0.54	1.88	1.31
4 CALIFORNIA	0.06	0.04	0.34	0.15	0.07	0.04	0.05	0.02
5 COLORADO	0.68	0.43	0.17	2.62	1.24	0.67	1.26	0.30
6 CONNECTICUT	0.05	0.03	0.00	0.06	0.03	0.02	0.01	0.02
7 DELAWARE	0.01	0.01	0.00	0.06	0.03	0.02	0.00	0.01
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	90.00	0.41	0.00	0.76	0.36	0.19	0.02	0.28
10 GEORGIA	0.38	97.00	0.00	0.12	0.06	0.03	0.01	0.17
11 IDAHO	0.03	0.02	50.00	0.67	0.31	0.17	0.17	0.01
12 ILLINOIS	0.16	0.10	0.01	94.00	0.49	0.27	0.05	0.07
13 INDIANA	0.11	0.07	0.00	0.45	97.00	0.11	0.01	0.05
14 IOWA	0.01	0.01	0.01	0.40	0.19	97.00	0.04	0.00
15 KANSAS	0.05	0.03	0.01	0.06	0.03	0.02	97.00	0.02
16 KENTUCKY	0.20	0.13	0.01	0.30	0.14	0.08	0.01	97.00
17 LOUISIANA	0.37	0.24	0.00	0.06	0.03	0.02	0.06	0.17
18 MAINE	0.37	0.24	0.00	0.85	0.40	0.22	0.17	0.17
19 MARYLAND	0.08	0.05	0.00	0.04	0.02	0.01	0.01	0.04
20 MASSACHUSETTS	0.05	0.03	0.00	0.06	0.03	0.01	0.02	0.02
21 MICHIGAN	0.03	0.02	0.00	0.70	0.33	0.18	0.01	0.01
22 MINNESOTA	0.03	0.02	0.00	0.55	0.26	0.14	0.03	0.01
23 MISSISSIPPI	0.33	0.21	0.01	0.12	0.06	0.03	0.03	0.15
24 MISSOURI	0.06	0.04	0.01	0.22	0.10	0.06	0.15	0.03
25 MONTANA	1.08	0.69	0.45	1.45	0.68	0.37	0.30	0.48
26 NEBRASKA	0.02	0.01	0.01	0.16	0.08	0.04	0.05	0.01
27 NEVADA	0.20	0.13	0.00	1.57	0.74	0.40	0.33	0.09
28 NEW HAMPSHIRE	0.38	0.24	0.00	0.65	0.31	0.17	0.06	0.17
29 NEW JERSEY	0.06	0.04	0.00	0.06	0.03	0.02	0.00	0.02
30 NEW MEXICO	0.03	0.02	0.01	0.06	0.03	0.02	0.16	0.01
31 NEW YORK	0.14	0.09	0.01	0.20	0.09	0.05	0.02	0.06
32 NORTH CAROLINA	0.34	0.22	0.00	0.04	0.02	0.01	0.01	0.15
33 NORTH DAKOTA	0.05	0.03	0.01	0.20	0.09	0.05	0.04	0.02
34 OHIO	0.08	0.05	0.00	0.43	0.20	0.11	0.02	0.03
35 OKLAHOMA	0.07	0.04	0.01	0.06	0.03	0.01	0.18	0.03
36 OREGON	0.37	0.24	1.25	0.43	0.20	0.11	0.07	0.16
37 PENNSYLVANIA	0.05	0.03	0.00	0.15	0.07	0.04	0.01	0.02
38 RHODE ISLAND	0.02	0.02	0.00	0.08	0.04	0.02	0.00	0.01
39 SOUTH CAROLINA	0.38	0.24	0.00	0.06	0.03	0.02	0.00	0.17
40 SOUTH DAKOTA	0.12	0.07	0.10	5.59	2.63	1.42	0.29	0.05
41 TENNESSEE	0.31	0.20	0.00	0.24	0.11	0.06	0.02	0.14
42 TEXAS	0.06	0.04	0.00	0.07	0.03	0.02	0.35	0.03
43 UTAH	0.11	0.07	0.37	1.25	0.59	0.32	0.55	0.05
44 VERMONT	0.91	0.58	0.01	0.80	0.38	0.21	0.01	0.40
45 VIRGINIA	0.09	0.06	0.00	0.09	0.04	0.02	0.01	0.04
46 WASHINGTON	0.02	0.01	0.07	0.06	0.03	0.01	0.01	0.01
47 WEST VIRGINIA	0.06	0.04	0.00	0.30	0.14	0.08	0.00	0.03
48 WISCONSIN	0.02	0.01	0.00	0.64	0.30	0.16	0.02	0.01
49 WYOMING	0.56	0.36	0.42	2.87	1.35	0.73	0.58	0.25
50 ALASKA	0.21	0.13	0.92	0.18	0.09	0.05	0.34	0.09
51 HAWAII	0.20	0.13	0.17	0.80	0.38	0.20	0.14	0.09
52 TOTAL	1.78	1.00	0.97	3.25	1.82	1.61	1.62	1.60

TABLE H-14
HUNTING AND FISHING LICENSES

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.20	0.00	0.01	0.00	0.08	0.03	0.12	0.04
2 ARIZONA	0.02	0.00	0.02	0.02	0.11	0.05	0.01	0.16
3 ARKANSAS	1.48	0.07	0.10	0.40	1.71	0.73	0.90	3.95
4 CALIFORNIA	0.03	0.01	0.04	0.03	0.12	0.05	0.02	0.10
5 COLORADO	0.34	0.03	0.34	0.19	2.11	0.91	0.21	2.65
6 CONNECTICUT	0.02	0.06	0.10	0.36	0.05	0.02	0.01	0.02
7 DELAWARE	0.01	0.01	0.32	0.03	0.05	0.02	0.00	0.00
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.32	0.06	0.17	0.32	0.61	0.26	0.20	0.05
10 GEORGIA	0.19	0.01	0.04	0.04	0.10	0.04	0.12	0.02
11 IDAHO	0.02	0.0	0.01	0.0	0.54	0.23	0.01	0.36
12 ILLINOIS	0.08	0.01	0.07	0.05	0.84	0.36	0.05	0.10
13 INDIANA	0.06	0.00	0.04	0.01	0.36	0.16	0.03	0.03
14 IOWA	0.00	0.00	0.01	0.00	0.32	0.14	0.00	0.00
15 KANSAS	0.02	0.00	0.01	0.01	0.05	0.02	0.01	0.36
16 KENTUCKY	0.10	0.00	0.05	0.01	0.24	0.10	0.06	0.02
17 LOUISIANA	97.00	0.00	0.02	0.00	0.05	0.02	0.12	0.12
18 MAINE	0.19	50.00	0.90	14.76	0.68	0.29	0.12	0.35
19 MARYLAND	0.04	0.01	97.00	0.06	0.03	0.01	0.02	0.03
20 MASSACHUSETTS	0.03	0.18	0.05	97.00	0.04	0.02	0.02	0.04
21 MICHIGAN	0.02	0.00	0.02	0.01	97.00	0.24	0.01	0.02
22 MINNESOTA	0.01	0.00	0.00	0.00	0.45	97.00	0.01	0.06
23 MISSISSIPPI	0.16	0.00	0.01	0.01	0.10	0.04	97.00	0.07
24 MISSOURI	0.03	0.00	0.02	0.02	0.17	0.07	0.02	97.00
25 MONTANA	0.55	0.00	0.09	0.02	1.17	0.50	0.33	0.63
26 NEBRASKA	0.01	0.00	0.00	0.01	0.13	0.06	0.01	0.10
27 NEVADA	0.10	0.05	0.19	0.29	1.26	0.54	0.06	0.70
28 NEW HAMPSHIRE	0.19	2.92	0.62	16.41	0.52	0.22	0.12	0.12
29 NEW JERSEY	0.03	0.03	0.20	0.15	0.05	0.02	0.02	0.01
30 NEW MEXICO	0.01	0.00	0.01	0.01	0.05	0.02	0.01	0.33
31 NEW YORK	0.07	0.06	0.16	0.35	0.16	0.07	0.04	0.03
32 NORTH CAROLINA	0.17	0.01	0.13	0.03	0.03	0.01	0.11	0.01
33 NORTH DAKOTA	0.03	0.00	0.01	0.00	0.16	0.07	0.02	0.08
34 OHIO	0.04	0.01	0.09	0.05	0.34	0.15	0.02	0.03
35 OKLAHOMA	0.03	0.00	0.00	0.01	0.05	0.02	0.02	0.39
36 OREGON	0.19	0.01	0.06	0.06	0.34	0.15	0.11	0.16
37 PENNSYLVANIA	0.03	0.02	0.38	0.09	0.12	0.05	0.02	0.01
38 RHODE ISLAND	0.01	0.06	0.17	0.32	0.07	0.03	0.01	0.00
39 SOUTH CAROLINA	0.19	0.01	0.00	0.04	0.05	0.02	0.12	0.00
40 SOUTH DAKOTA	0.06	0.01	0.12	0.07	4.50	1.93	0.04	0.62
41 TENNESSEE	0.15	0.00	0.03	0.01	0.19	0.08	0.09	0.04
42 TEXAS	0.03	0.00	0.01	0.02	0.06	0.02	0.02	0.74
43 UTAH	0.05	0.05	0.11	0.28	1.01	0.43	0.03	1.15
44 VERMONT	0.46	1.45	0.57	8.16	0.65	0.28	0.28	0.01
45 VIRGINIA	0.05	0.01	0.26	0.07	0.07	0.03	0.03	0.03
46 WASHINGTON	0.01	0.00	0.00	0.00	0.05	0.02	0.00	0.03
47 WEST VIRGINIA	0.03	0.01	0.22	0.04	0.24	0.10	0.02	0.01
48 WISCONSIN	0.01	0.00	0.01	0.01	0.52	0.22	0.01	0.03
49 WYOMING	0.28	0.01	0.31	0.05	2.31	0.99	0.17	1.22
50 ALASKA	0.11	0.14	0.44	0.00	0.15	0.06	0.06	0.71
51 HAWAII	0.10	0.04	0.23	0.22	0.64	0.28	0.06	0.29
52 TOTAL	0.97	0.82	1.00	1.50	6.02	3.84	1.29	3.56

TABLE H-14
HUNTING AND FISHING LICENSES

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.01	0.01	0.00	0.00	0.06	0.01	0.16	0.29
2 ARIZONA	0.02	0.03	0.02	0.00	0.10	0.04	0.24	0.02
3 ARKANSAS	0.09	0.20	0.04	0.05	0.49	0.89	1.23	2.08
4 CALIFORNIA	0.03	0.06	0.24	0.00	0.10	0.02	0.24	0.04
5 COLORADO	1.59	3.36	0.12	0.03	0.56	0.60	1.39	0.48
6 CONNECTICUT	0.00	0.00	0.00	0.05	0.31	0.00	0.77	0.03
7 DELAWARE	0.0	0.0	0.00	0.00	0.21	0.00	0.52	0.01
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.00	0.01	0.00	0.04	0.57	0.01	1.43	0.45
10 GEORGIA	0.00	0.01	0.00	0.01	0.04	0.00	0.11	0.27
11 IDAHO	1.45	3.07	0.57	0.0	0.19	0.08	0.47	0.02
12 ILLINOIS	0.01	0.02	0.01	0.01	0.10	0.02	0.24	0.12
13 INDIANA	0.00	0.01	0.00	0.00	0.04	0.01	0.09	0.08
14 IOWA	0.05	0.10	0.01	0.00	0.02	0.02	0.05	0.01
15 KANSAS	0.03	0.07	0.01	0.00	0.01	0.00	0.02	0.03
16 KENTUCKY	0.00	0.00	0.01	0.00	0.01	0.00	0.03	0.14
17 LOUISIANA	0.00	0.01	0.00	0.00	0.02	0.03	0.04	0.27
18 MAINE	0.01	0.02	0.00	1.90	2.40	0.08	6.03	0.27
19 MARYLAND	0.00	0.01	0.00	0.01	0.14	0.01	0.35	0.06
20 MASSACHUSETTS	0.00	0.00	0.00	0.13	0.22	0.01	0.56	0.04
21 MICHIGAN	0.00	0.01	0.00	0.00	0.02	0.00	0.06	0.02
22 MINNESOTA	0.02	0.04	0.00	0.00	0.01	0.01	0.03	0.02
23 MISSISSIPPI	0.00	0.00	0.01	0.00	0.01	0.02	0.02	0.23
24 MISSOURI	0.01	0.02	0.00	0.00	0.02	0.07	0.04	0.04
25 MONTANA	50.00	3.83	0.32	0.00	0.17	0.14	0.42	0.77
26 NEBRASKA	0.16	97.00	0.01	0.00	0.01	0.02	0.03	0.01
27 NEVADA	0.47	0.99	50.00	0.04	0.71	0.16	1.77	0.14
28 NEW HAMPSHIRE	0.0	0.0	0.00	50.00	2.51	0.03	6.29	0.27
29 NEW JERSEY	0.00	0.01	0.00	0.02	97.00	0.00	0.81	0.04
30 NEW MEXICO	0.02	0.04	0.01	0.00	0.06	97.00	0.16	0.02
31 NEW YORK	0.01	0.02	0.00	0.05	2.29	0.01	94.00	0.10
32 NORTH CAROLINA	0.00	0.01	0.00	0.00	0.08	0.00	0.19	97.00
33 NORTH DAKOTA	0.11	0.24	0.01	0.00	0.0	0.02	0.0	0.04
34 OHIO	0.01	0.01	0.00	0.01	0.06	0.01	0.16	0.05
35 OKLAHOMA	0.01	0.03	0.01	0.00	0.01	0.09	0.04	0.05
36 OREGON	0.13	0.27	0.08	0.01	0.09	0.04	0.23	0.26
37 PENNSYLVANIA	0.00	0.00	0.00	0.01	0.17	0.00	0.42	0.04
38 RHODE ISLAND	0.03	0.07	0.00	0.04	0.14	0.00	0.35	0.02
39 SOUTH CAROLINA	0.00	0.00	0.00	0.01	0.07	0.00	0.18	0.27
40 SOUTH DAKOTA	1.07	3.97	0.07	0.01	0.15	0.14	0.38	0.08
41 TENNESSEE	0.00	0.01	0.00	0.00	0.01	0.01	0.03	0.22
42 TEXAS	0.01	0.02	0.00	0.00	0.01	0.17	0.02	0.04
43 UTAH	2.56	5.41	0.26	0.04	0.21	0.26	0.53	0.08
44 VERMONT	0.0	0.0	0.00	1.10	6.22	0.00	15.58	0.64
45 VIRGINIA	0.01	0.01	0.00	0.01	0.13	0.01	0.32	0.07
46 WASHINGTON	0.02	0.04	0.05	0.00	0.02	0.01	0.04	0.01
47 WEST VIRGINIA	0.00	0.00	0.00	0.00	0.02	0.00	0.05	0.04
48 WISCONSIN	0.01	0.02	0.00	0.00	0.01	0.01	0.03	0.02
49 WYOMING	0.99	2.10	0.29	0.01	0.37	0.28	0.94	0.40
50 ALASKA	0.56	1.18	0.65	0.11	0.0	0.16	0.0	0.15
51 HAWAII	0.02	0.05	0.12	0.03	0.26	0.06	0.66	0.14
52 TOTAL	1.03	1.63	0.55	0.50	1.89	1.14	5.02	1.85

TABLE H-14
HUNTING AND FISHING LICENSES

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.01	0.09	0.02	0.00	0.04	0.00	0.15	0.01
2 ARIZONA	0.01	0.13	0.09	0.07	0.05	0.00	0.01	0.02
3 ARKANSAS	0.00	2.03	2.19	0.15	0.31	0.07	1.06	0.09
4 CALIFORNIA	0.02	0.14	0.06	0.99	0.11	0.01	0.02	0.02
5 COLORADO	1.40	2.51	1.47	0.48	1.00	0.03	0.25	1.50
6 CONNECTICUT	0.00	0.06	0.01	0.01	0.29	0.06	0.02	0.00
7 DELAWARE	0.0	0.06	0.00	0.00	0.94	0.01	0.00	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.00	0.73	0.03	0.01	0.49	0.05	0.23	0.00
10 GEORGIA	0.00	0.12	0.01	0.01	0.12	0.01	0.14	0.00
11 IDAHO	1.27	0.64	0.20	2.32	0.04	0.0	0.01	1.37
12 ILLINOIS	0.01	1.00	0.06	0.02	0.20	0.01	0.06	0.01
13 INDIANA	0.00	0.43	0.02	0.01	0.12	0.00	0.04	0.00
14 IOWA	0.04	0.38	0.05	0.02	0.03	0.00	0.00	0.04
15 KANSAS	0.03	0.06	0.20	0.03	0.04	0.00	0.02	0.03
16 KENTUCKY	0.00	0.29	0.01	0.02	0.15	0.00	0.07	0.00
17 LOUISIANA	0.00	0.06	0.07	0.01	0.07	0.00	0.14	0.00
18 MAINE	0.01	0.01	0.20	0.01	2.86	2.48	0.14	0.01
19 MARYLAND	0.00	0.04	0.02	0.00	0.94	0.01	0.03	0.00
20 MASSACHUSETTS	0.00	0.05	0.02	0.01	0.15	0.17	0.02	0.00
21 MICHIGAN	0.00	0.67	0.01	0.01	0.05	0.00	0.01	0.00
22 MINNESOTA	0.01	0.53	0.03	0.01	0.01	0.00	0.01	0.02
23 MISSISSIPPI	0.00	0.12	0.04	0.03	0.04	0.00	0.12	0.00
24 MISSOURI	0.01	0.21	0.17	0.02	0.05	0.00	0.02	0.01
25 MONTANA	1.59	1.39	0.35	1.30	0.27	0.00	0.39	1.70
26 NEBRASKA	0.14	0.15	0.06	0.03	0.01	0.00	0.01	0.15
27 NEVADA	0.41	1.50	0.39	2.32	0.55	0.05	0.07	0.44
28 NEW HAMPSHIRE	0.0	0.62	0.07	0.01	1.81	2.76	0.14	0.0
29 NEW JERSEY	0.00	0.06	0.00	0.00	0.59	0.02	0.02	0.00
30 NEW MEXICO	0.01	0.06	0.19	0.04	0.02	0.00	0.01	0.02
31 NEW YORK	0.01	0.19	0.02	0.02	0.46	0.06	0.05	0.01
32 NORTH CAROLINA	0.00	0.03	0.01	0.01	0.38	0.01	0.12	0.00
33 NORTH DAKOTA	97.00	0.19	0.04	0.03	0.03	0.00	0.02	0.11
34 OHIO	0.00	97.00	0.02	0.01	0.25	0.01	0.03	0.00
35 OKLAHOMA	0.01	0.06	97.00	0.03	0.01	0.00	0.02	0.01
36 OREGON	0.11	0.41	0.09	50.00	0.17	0.01	0.13	0.12
37 PENNSYLVANIA	0.00	0.15	0.01	0.01	97.00	0.02	0.02	0.00
38 RHODE ISLAND	0.03	0.08	0.00	0.01	0.49	97.00	0.01	0.03
39 SOUTH CAROLINA	0.00	0.06	0.00	0.00	0.24	0.01	97.00	0.00
40 SOUTH DAKOTA	1.65	5.35	0.34	0.28	0.36	0.01	0.04	50.00
41 TENNESSEE	0.00	0.23	0.02	0.00	0.10	0.00	0.11	0.00
42 TEXAS	0.01	0.07	0.41	0.01	0.04	0.00	0.02	0.01
43 UTAH	2.25	1.20	0.64	1.06	0.33	0.05	0.04	2.41
44 VERMONT	0.0	0.77	0.01	0.01	1.66	1.37	0.33	0.0
45 VIRGINIA	0.00	0.09	0.02	0.01	0.76	0.01	0.03	0.00
46 WASHINGTON	0.02	0.06	0.01	0.20	0.01	0.00	0.01	0.02
47 WEST VIRGINIA	0.00	0.28	0.01	0.00	0.65	0.01	0.02	0.00
48 WISCONSIN	0.01	0.61	0.02	0.01	0.02	0.00	0.01	0.01
49 WYOMING	0.07	2.74	0.68	1.20	0.90	0.01	0.20	0.94
50 ALASKA	0.49	0.18	0.40	2.67	1.30	0.13	0.08	0.53
51 HAWAII	0.02	0.76	0.16	0.48	0.67	0.04	0.07	0.02
52 TOTAL	0.62	3.11	1.55	1.76	5.26	0.16	1.07	1.19

TABLE H-14
HUNTING AND FISHING LICENSES

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.22	0.11	0.01	0.00	0.02	0.01	0.01	0.04
2 ARIZONA	0.02	0.38	0.02	0.00	0.02	0.11	0.01	0.06
3 ARKANSAS	1.60	9.68	0.15	0.03	0.12	0.24	0.05	0.85
4 CALIFORNIA	0.03	0.25	0.04	0.00	0.04	1.56	0.02	0.06
5 COLORADO	0.37	6.50	2.49	0.02	0.40	0.76	0.15	1.06
6 CONNECTICUT	0.03	0.05	0.00	0.03	0.12	0.02	0.04	0.03
7 DELAWARE	0.01	0.00	0.0	0.00	0.38	0.00	0.14	0.02
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.35	0.11	0.01	0.03	0.20	0.02	0.07	0.31
10 GEORGIA	0.21	0.04	0.01	0.00	0.05	0.01	0.02	0.05
11 IDAHO	0.02	0.89	2.27	0.0	0.02	3.64	0.01	0.27
12 ILLINOIS	0.09	0.25	0.01	0.00	0.08	0.04	0.03	0.42
13 INDIANA	0.06	0.08	0.01	0.00	0.05	0.01	0.02	0.18
14 IOWA	0.00	0.20	0.07	0.00	0.01	0.04	0.00	0.16
15 KANSAS	0.03	0.88	0.05	0.00	0.02	0.04	0.01	0.02
16 KENTUCKY	0.11	0.05	0.00	0.00	0.06	0.03	0.02	0.12
17 LOUISIANA	0.20	0.29	0.01	0.00	0.03	0.01	0.01	0.03
18 MAINE	0.20	0.86	0.01	1.18	1.16	0.01	0.43	0.34
19 MARYLAND	0.04	0.07	0.00	0.00	0.38	0.01	0.14	0.02
20 MASSACHUSETTS	0.03	0.09	0.00	0.00	0.06	0.01	0.02	0.02
21 MICHIGAN	0.02	0.05	0.00	0.00	0.02	0.01	0.01	0.28
22 MINNESOTA	0.02	0.15	0.03	0.00	0.00	0.02	0.00	0.22
23 MISSISSIPPI	0.18	0.18	0.00	0.00	0.02	0.04	0.01	0.05
24 MISSOURI	0.03	0.77	0.01	0.00	0.02	0.03	0.01	0.09
25 MONTANA	0.59	1.53	2.83	0.00	0.11	2.04	0.04	0.58
26 NEBRASKA	0.01	0.25	0.24	0.00	0.00	0.04	0.00	0.06
27 NEVADA	0.11	1.72	0.73	0.02	0.22	3.64	0.08	0.63
28 NEW HAMPSHIRE	0.21	0.30	0.0	1.31	0.73	0.01	0.27	0.26
29 NEW JERSEY	0.03	0.02	0.01	0.01	0.24	0.01	0.09	0.03
30 NEW MEXICO	0.01	0.82	0.03	0.00	0.01	0.06	0.00	0.02
31 NEW YORK	0.08	0.08	0.02	0.03	0.19	0.03	0.07	0.08
32 NORTH CAROLINA	0.19	0.03	0.01	0.00	0.15	0.01	0.06	0.01
33 NORTH DAKOTA	0.03	0.19	0.17	0.00	0.01	0.05	0.00	0.08
34 OHIO	0.04	0.08	0.01	0.00	0.10	0.02	0.04	0.17
35 OKLAHOMA	0.04	0.95	0.02	0.00	0.01	0.05	0.00	0.02
36 OREGON	0.20	0.38	0.20	0.00	0.07	5.64	0.03	0.17
37 PENNSYLVANIA	0.03	0.04	0.00	0.01	0.45	0.01	0.17	0.06
38 RHODE ISLAND	0.01	0.01	0.05	0.03	0.20	0.01	0.07	0.03
39 SOUTH CAROLINA	0.21	0.01	0.00	0.00	0.10	0.01	0.04	0.03
40 SOUTH DAKOTA	0.06	1.52	2.93	0.01	0.15	0.43	0.05	2.25
41 TENNESSEE	97.00	0.10	0.01	0.00	0.04	0.00	0.01	0.10
42 TEXAS	0.03	97.00	0.02	0.00	0.02	0.02	0.01	0.03
43 UTAH	0.06	2.83	50.00	0.02	0.13	1.67	0.05	0.50
44 VERMONT	0.50	0.03	0.0	50.00	0.67	0.02	0.25	0.32
45 VIRGINIA	0.05	0.07	0.01	0.01	97.00	0.01	0.11	0.04
46 WASHINGTON	0.01	0.07	0.03	0.00	0.00	97.00	0.00	0.02
47 WEST VIRGINIA	0.03	0.02	0.00	0.00	0.26	0.00	97.00	0.12
48 WISCONSIN	0.01	0.08	0.01	0.00	0.01	0.01	0.00	97.00
49 WYOMING	0.31	3.00	1.55	0.00	0.36	1.88	0.13	1.15
50 ALASKA	0.11	1.74	0.87	0.06	0.52	4.19	0.19	0.07
51 HAWAII	0.11	0.70	0.03	0.02	0.27	0.76	0.10	0.32
52 TOTAL	1.67	3.84	1.20	0.42	1.96	4.13	1.14	5.10

TABLE H-14
HUNTING AND FISHING LICENSES

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.00	0.00	0.00	0.0	100.00	44.34	0.05	0.0
2 ARIZONA	0.01	0.01	0.03	0.0	100.00	41.64	0.11	0.0
3 ARKANSAS	0.05	0.02	0.06	0.0	100.00	1124.50	2.36	0.0
4 CALIFORNIA	0.01	0.15	0.37	0.0	100.00	564.66	0.13	0.0
5 COLORADO	0.76	0.07	0.18	0.0	100.00	2588.50	5.40	0.0
6 CONNECTICUT	0.00	0.00	0.00	0.0	100.00	17.25	0.03	0.0
7 DELAWARE	0.0	0.00	0.00	0.0	100.00	2.31	0.02	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.00	0.00	0.00	0.0	100.00	200.40	0.15	0.0
10 GEORGIA	0.00	0.00	0.00	0.0	100.00	31.53	0.03	0.0
11 IDAHO	0.70	0.35	0.07	0.0	100.00	1022.50	5.95	0.0
12 ILLINOIS	0.00	0.00	0.01	0.0	100.00	199.80	0.08	0.0
13 INDIANA	0.00	0.00	0.00	0.0	100.00	55.98	0.05	0.0
14 IOWA	0.02	0.00	0.01	0.0	100.00	53.67	0.08	0.0
15 KANSAS	0.02	0.00	0.01	0.0	100.00	53.70	0.10	0.0
16 KENTUCKY	0.00	0.00	0.01	0.0	100.00	55.41	0.07	0.0
17 LOUISIANA	0.00	0.00	0.00	0.0	100.00	31.83	0.04	0.0
18 MAINE	0.00	0.00	0.00	0.0	100.00	918.00	3.72	0.0
19 MARYLAND	0.00	0.00	0.00	0.0	100.00	35.43	0.04	0.0
20 MASSACHUSETTS	0.00	0.00	0.00	0.0	100.00	36.51	0.03	0.0
21 MICHIGAN	0.00	0.00	0.00	0.0	100.00	204.60	0.10	0.0
22 MINNESOTA	0.01	0.00	0.00	0.0	100.00	134.31	0.15	0.0
23 MISSISSIPPI	0.00	0.00	0.01	0.0	100.00	45.09	0.08	0.0
24 MISSOURI	0.00	0.00	0.01	0.0	100.00	118.80	0.11	0.0
25 MONTANA	0.07	0.19	0.49	0.0	100.00	966.00	5.51	0.0
26 NEBRASKA	0.08	0.00	0.01	0.0	100.00	40.92	0.11	0.0
27 NEVADA	0.22	0.35	0.07	0.0	100.00	549.00	5.65	0.0
28 NEW HAMPSHIRE	0.0	0.00	0.00	0.0	100.00	536.00	3.33	0.0
29 NEW JERSEY	0.00	0.00	0.00	0.0	100.00	57.84	0.04	0.0
30 NEW MEXICO	0.01	0.01	0.01	0.0	100.00	39.24	0.16	0.0
31 NEW YORK	0.00	0.00	0.01	0.0	100.00	341.16	0.08	0.0
32 NORTH CAROLINA	0.00	0.00	0.00	0.0	100.00	62.85	0.05	0.0
33 NORTH DAKOTA	0.05	0.00	0.01	0.0	100.00	14.67	0.09	0.0
34 OHIO	0.00	0.00	0.00	0.0	100.00	92.01	0.04	0.0
35 OKLAHOMA	0.01	0.00	0.01	0.0	100.00	50.07	0.08	0.0
36 OREGON	0.06	0.54	1.35	0.0	100.00	1779.50	3.84	0.0
37 PENNSYLVANIA	0.00	0.00	0.00	0.0	100.00	183.78	0.06	0.0
38 RHODE ISLAND	0.02	0.00	0.00	0.0	100.00	2.61	0.01	0.0
39 SOUTH CAROLINA	0.00	0.00	0.00	0.0	100.00	36.81	0.06	0.0
40 SOUTH DAKOTA	0.00	0.04	0.10	0.0	100.00	1177.50	6.65	0.0
41 TENNESSEE	0.00	0.00	0.00	0.0	100.00	57.36	0.06	0.0
42 TEXAS	0.01	0.00	0.00	0.0	100.00	110.94	0.04	0.0
43 UTAH	1.23	0.16	0.40	0.0	100.00	1048.00	4.32	0.0
44 VERMONT	0.0	0.00	0.01	0.0	100.00	461.50	4.56	0.0
45 VIRGINIA	0.00	0.00	0.00	0.0	100.00	67.62	0.06	0.0
46 WASHINGTON	0.01	0.03	0.07	0.0	100.00	131.31	0.18	0.0
47 WEST VIRGINIA	0.00	0.00	0.00	0.0	100.00	40.35	0.09	0.0
48 WISCONSIN	0.00	0.00	0.00	0.0	100.00	179.88	0.18	0.0
49 WYOMING	50.00	0.18	0.45	0.0	100.00	1396.50	16.48	0.0
50 ALASKA	0.27	50.00	1.00	0.0	100.00	630.50	10.25	0.0
51 HAWAII	0.01	0.07	05.00	0.0	100.00	8.40	0.05	0.0
52 TOTAL	1.27	0.58	0.18	0.0	100.00	17651.08	0.37	0.0

TABLE H-14
HUNTING AND FISHING LICENSES

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL X EXPORTED	60 X EXPORTED VIA TRADE	61 X EXPORTED VIA FG-FD	62 X EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.0	0.05	3.00	0.0	0.0	3.00	129.54	0.15
2 ARIZONA	0.0	0.11	3.00	0.0	0.0	3.00	183.40	0.48
3 ARKANSAS	0.0	2.36	50.00	0.0	0.0	50.00	57.58	0.12
4 CALIFORNIA	0.0	0.13	6.00	0.0	0.0	6.00	3467.27	0.79
5 COLORADO	0.0	5.40	50.00	0.0	0.0	50.00	735.45	1.53
6 CONNECTICUT	0.0	0.03	3.00	0.0	0.0	3.00	334.99	0.49
7 DELAWARE	0.0	0.02	3.00	0.0	0.0	3.00	20.91	0.17
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	27.34	0.14
9 FLORIDA	0.0	0.15	10.00	0.0	0.0	10.00	266.08	0.19
10 GEORGIA	0.0	0.03	3.00	0.0	0.0	3.00	176.58	0.17
11 IDAHO	0.0	5.95	50.00	0.0	0.0	50.00	144.22	0.84
12 ILLINOIS	0.0	0.08	6.00	0.0	0.0	6.00	765.57	0.29
13 INDIANA	0.0	0.05	3.00	0.0	0.0	3.00	373.22	0.31
14 IOWA	0.0	0.08	3.00	0.0	0.0	3.00	202.26	0.29
15 KANSAS	0.0	0.10	3.00	0.0	0.0	3.00	207.76	0.37
16 KENTUCKY	0.0	0.07	3.00	0.0	0.0	3.00	122.08	0.16
17 LOUISIANA	0.0	0.04	3.00	0.0	0.0	3.00	138.89	0.16
18 MAINE	0.0	3.72	50.00	0.0	0.0	50.00	64.08	0.26
19 MARYLAND	0.0	0.04	3.00	0.0	0.0	3.00	145.48	0.17
20 MASSACHUSETTS	0.0	0.03	3.00	0.0	0.0	3.00	618.42	0.47
21 MICHIGAN	0.0	0.10	3.00	0.0	0.0	3.00	605.54	0.30
22 MINNESOTA	0.0	0.15	3.00	0.0	0.0	3.00	267.99	0.31
23 MISSISSIPPI	0.0	0.08	3.00	0.0	0.0	3.00	84.67	0.15
24 MISSOURI	0.0	0.11	3.00	0.0	0.0	3.00	430.37	0.39
25 MONTANA	0.0	5.51	50.00	0.0	0.0	50.00	268.39	1.53
26 NEBRASKA	0.0	0.11	3.00	0.0	0.0	3.00	637.60	1.74
27 NEVADA	0.0	5.65	50.00	0.0	0.0	50.00	107.44	1.10
28 NEW HAMPSHIRE	0.0	3.33	50.00	0.0	0.0	50.00	61.10	0.38
29 NEW JERSEY	0.0	0.04	3.00	0.0	0.0	3.00	393.64	0.24
30 NEW MEXICO	0.0	0.16	3.00	0.0	0.0	3.00	99.14	0.40
31 NEW YORK	0.0	0.08	6.00	0.0	0.0	6.00	675.75	0.15
32 NORTH CAROLINA	0.0	0.05	3.00	0.0	0.0	3.00	192.05	0.16
33 NORTH DAKOTA	0.0	0.09	3.00	0.0	0.0	3.00	266.08	1.65
34 OHIO	0.0	0.04	3.00	0.0	0.0	3.00	753.93	0.30
35 OKLAHOMA	0.0	0.08	3.00	0.0	0.0	3.00	242.66	0.40
36 OREGON	0.0	3.84	50.00	0.0	0.0	50.00	335.40	0.72
37 PENNSYLVANIA	0.0	0.06	3.00	0.0	0.0	3.00	367.68	0.13
38 RHODE ISLAND	0.0	0.01	3.00	0.0	0.0	3.00	105.90	0.47
39 SOUTH CAROLINA	0.0	0.06	3.00	0.0	0.0	3.00	99.45	0.16
40 SOUTH DAKOTA	0.0	6.65	50.00	0.0	0.0	50.00	244.39	1.38
41 TENNESSEE	0.0	0.06	3.00	0.0	0.0	3.00	149.64	0.16
42 TEXAS	0.0	0.04	3.00	0.0	0.0	3.00	1019.47	0.40
43 UTAH	0.0	4.32	50.00	0.0	0.0	50.00	390.55	1.61
44 VERMONT	0.0	4.56	50.00	0.0	0.0	50.00	44.29	0.44
45 VIRGINIA	0.0	0.06	3.00	0.0	0.0	3.00	169.41	0.16
46 WASHINGTON	0.0	0.18	3.00	0.0	0.0	3.00	713.84	0.96
47 WEST VIRGINIA	0.0	0.09	3.00	0.0	0.0	3.00	64.13	0.14
48 WISCONSIN	0.0	0.18	3.00	0.0	0.0	3.00	306.83	0.30
49 WYOMING	0.0	16.48	50.00	0.0	0.0	50.00	132.41	1.56
50 ALASKA	0.0	10.25	50.00	0.0	0.0	50.00	64.25	1.04
51 HAWAII	0.0	0.05	15.00	0.0	0.0	15.00	174.37	1.02
52 TOTAL	0.0	0.37	14.71	0.0	0.0	14.71	17651.08	0.37

TABLE H-14
HUNTING AND FISHING LICENSES

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.0	0.0	0.15	8.29	0.0	0.0	8.29	-0.10
2 ARIZONA	0.0	0.0	0.48	11.99	0.0	0.0	11.99	-0.37
3 ARKANSAS	0.0	0.0	0.12	4.87	0.0	0.0	4.87	2.24
4 CALIFORNIA	0.0	0.0	0.79	28.16	0.0	0.0	28.16	-0.66
5 COLORADO	0.0	0.0	1.53	22.13	0.0	0.0	22.13	3.86
6 CONNECTICUT	0.0	0.0	0.49	37.52	0.0	0.0	37.52	-0.47
7 DELAWARE	0.0	0.0	0.17	21.87	0.0	0.0	21.87	-0.16
8 DISTRICT OF COLUMBIA	0.0	0.0	0.14	100.00	0.0	0.0	100.00	-0.14
9 FLORIDA	0.0	0.0	0.19	12.42	0.0	0.0	12.42	-0.04
10 GEORGIA	0.0	0.0	0.17	14.76	0.0	0.0	14.76	-0.14
11 IDAHO	0.0	0.0	0.84	12.36	0.0	0.0	12.36	5.11
12 ILLINOIS	0.0	0.0	0.29	19.65	0.0	0.0	19.65	-0.22
13 INDIANA	0.0	0.0	0.31	17.09	0.0	0.0	17.09	-0.27
14 IOWA	0.0	0.0	0.29	10.44	0.0	0.0	10.44	-0.22
15 KANSAS	0.0	0.0	0.37	10.69	0.0	0.0	10.69	-0.28
16 KENTUCKY	0.0	0.0	0.16	6.42	0.0	0.0	6.42	-0.09
17 LOUISIANA	0.0	0.0	0.16	11.89	0.0	0.0	11.89	-0.13
18 MAINE	0.0	0.0	0.26	6.53	0.0	0.0	6.53	3.46
19 MARYLAND	0.0	0.0	0.17	11.27	0.0	0.0	11.27	-0.13
20 MASSACHUSETTS	0.0	0.0	0.47	34.38	0.0	0.0	34.38	-0.44
21 MICHIGAN	0.0	0.0	0.30	8.39	0.0	0.0	8.39	-0.20
22 MINNESOTA	0.0	0.0	0.31	5.81	0.0	0.0	5.81	-0.15
23 MISSISSIPPI	0.0	0.0	0.15	5.49	0.0	0.0	5.49	-0.07
24 MISSOURI	0.0	0.0	0.39	10.00	0.0	0.0	10.00	-0.28
25 MONTANA	0.0	0.0	1.53	21.74	0.0	0.0	21.74	3.98
26 NEBRASKA	0.0	0.0	1.74	32.52	0.0	0.0	32.52	-1.63
27 NEVADA	0.0	0.0	1.10	16.37	0.0	0.0	16.37	4.54
28 NEW HAMPSHIRE	0.0	0.0	0.38	10.23	0.0	0.0	10.23	2.95
29 NEW JERSEY	0.0	0.0	0.24	17.39	0.0	0.0	17.39	-0.20
30 NEW MEXICO	0.0	0.0	0.40	7.25	0.0	0.0	7.25	-0.24
31 NEW YORK	0.0	0.0	0.15	11.22	0.0	0.0	11.22	-0.08
32 NORTH CAROLINA	0.0	0.0	0.16	8.67	0.0	0.0	8.67	-0.11
33 NORTH DAKOTA	0.0	0.0	1.65	35.94	0.0	0.0	35.94	-1.56
34 OHIO	0.0	0.0	0.30	20.22	0.0	0.0	20.22	-0.26
35 OKLAHOMA	0.0	0.0	0.40	13.04	0.0	0.0	13.04	-0.32
36 OREGON	0.0	0.0	0.72	15.86	0.0	0.0	15.86	3.12
37 PENNSYLVANIA	0.0	0.0	0.13	5.83	0.0	0.0	5.83	-0.06
38 RHODE ISLAND	0.0	0.0	0.47	55.65	0.0	0.0	55.65	-0.46
39 SOUTH CAROLINA	0.0	0.0	0.16	7.71	0.0	0.0	7.71	-0.10
40 SOUTH DAKOTA	0.0	0.0	1.38	17.19	0.0	0.0	17.19	5.27
41 TENNESSEE	0.0	0.0	0.16	7.47	0.0	0.0	7.47	-0.10
42 TEXAS	0.0	0.0	0.40	22.13	0.0	0.0	22.13	-0.36
43 UTAH	0.0	0.0	1.61	27.15	0.0	0.0	27.15	2.71
44 VERMONT	0.0	0.0	0.44	8.76	0.0	0.0	8.76	4.12
45 VIRGINIA	0.0	0.0	0.16	7.19	0.0	0.0	7.19	-0.10
46 WASHINGTON	0.0	0.0	0.96	14.39	0.0	0.0	14.39	-0.79
47 WEST VIRGINIA	0.0	0.0	0.14	4.69	0.0	0.0	4.69	-0.05
48 WISCONSIN	0.0	0.0	0.30	5.01	0.0	0.0	5.01	-0.12
49 WYOMING	0.0	0.0	1.56	8.66	0.0	0.0	8.66	14.92
50 ALASKA	0.0	0.0	1.04	9.25	0.0	0.0	9.25	9.21
51 HAWAII	0.0	0.0	1.02	78.56	0.0	0.0	78.56	-0.97
52 TOTAL	0.0	0.0	0.37	14.71	0.0	0.0	14.71	0.0

TABLE H-14
HUNTING AND FISHING LICENSES

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.91	0.64	0.51	11.78	1.11	2.24	0.36	1.73
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.91	0.64	0.51	11.78	1.11	2.24	0.36	1.73

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	3.88	1.68	0.29	6.66	1.60	0.87	0.80	1.17
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	3.88	1.68	0.29	6.66	1.60	0.87	0.80	1.17

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	1.83	0.53	2.01	3.73	3.62	1.94	0.04	2.11
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.83	0.53	2.01	3.73	3.62	1.94	0.04	2.11

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.33	0.70	0.48	0.62	5.10	0.40	12.25	1.83
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.33	0.70	0.48	0.62	5.10	0.40	12.25	1.83

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.28	4.58	0.88	0.99	4.91	0.46	0.97	0.32
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.6	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.28	4.58	0.88	0.99	4.91	0.46	0.97	0.32

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	1.08	3.49	0.31	0.24	2.31	1.73	0.62	2.23
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.08	3.49	0.31	0.24	2.31	1.73	0.62	2.23

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.18	0.24	0.42	0.0	100.00	8803.34	11.26	11.26
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.18	0.24	0.42	0.0	100.00	8803.34	0.19	0.19

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	80.66	0.10
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	57.31	0.15
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	45.87	0.10
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	1048.92	0.24
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	98.78	0.21
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	199.58	0.29
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	32.01	0.27
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	154.26	0.77
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	346.06	0.25
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	149.55	0.14
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	25.60	0.15
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	593.44	0.23
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	142.52	0.12
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	77.68	0.11
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	70.84	0.13
16 KENTUCKY	0.0	0.00	98.83	98.79	0.0	0.03	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	162.67	0.19
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	47.15	0.19
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	178.76	0.21
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	332.18	0.25
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	322.74	0.16
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	172.49	0.20
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	3.74	0.01
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	188.07	0.17
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	29.68	0.17
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	62.12	0.17
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	42.76	0.44
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	54.81	0.34
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	454.56	0.28
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	35.31	0.14
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	1091.09	0.25
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	163.41	0.14
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	24.50	0.15
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	408.39	0.16
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	78.48	0.13
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	88.57	0.19
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	437.81	0.15
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	41.30	0.19
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	86.73	0.14
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	28.91	0.16
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	95.96	0.10
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	310.53	0.12
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	27.47	0.11
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	21.35	0.21
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	205.83	0.19
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	154.02	0.21
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	55.20	0.12
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	198.87	0.20
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	16.36	0.19
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	21.03	0.34
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	37.40	0.22
52 TOTAL	0.0	0.00	98.83	98.79	0.0	0.03	8803.34	0.19

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.10	0.0	0.00	100.00	99.88	0.0	0.12	-0.10
2 ARIZONA	0.15	0.0	0.00	100.00	99.99	0.0	0.01	-0.15
3 ARKANSAS	0.10	0.0	0.00	100.00	99.88	0.0	0.12	-0.10
4 CALIFORNIA	0.24	0.0	0.00	100.00	99.98	0.0	0.02	-0.24
5 COLORADO	0.21	0.0	0.00	100.00	99.99	0.0	0.01	-0.21
6 CONNECTICUT	0.29	0.0	0.00	100.00	100.00	0.0	0.00	-0.29
7 DELAWARE	0.27	0.0	0.00	100.00	99.98	0.0	0.02	-0.27
8 DISTRICT OF COLUMBIA	0.77	0.0	0.00	100.00	99.99	0.0	0.01	-0.77
9 FLORIDA	0.25	0.0	0.00	100.00	99.94	0.0	0.06	-0.25
10 GEORGIA	0.14	0.0	0.00	100.00	99.91	0.0	0.09	-0.14
11 IDAHO	0.15	0.0	0.00	100.00	99.97	0.0	0.03	-0.15
12 ILLINOIS	0.23	0.0	0.00	100.00	99.95	0.0	0.05	-0.23
13 INDIANA	0.12	0.0	0.00	100.00	99.90	0.0	0.10	-0.12
14 IOWA	0.11	0.0	0.00	100.00	99.90	0.0	0.10	-0.11
15 KANSAS	0.13	0.0	0.00	100.00	99.99	0.0	0.01	-0.13
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	11.26
17 LOUISIANA	0.19	0.0	0.00	100.00	99.94	0.0	0.06	-0.19
18 MAINE	0.19	0.0	0.00	100.00	100.00	0.0	0.00	-0.19
19 MARYLAND	0.21	0.0	0.00	100.00	99.97	0.0	0.03	-0.21
20 MASSACHUSETTS	0.25	0.0	0.00	100.00	100.00	0.0	0.00	-0.25
21 MICHIGAN	0.16	0.0	0.00	100.00	99.92	0.0	0.08	-0.16
22 MINNESOTA	0.20	0.0	0.00	100.00	99.94	0.0	0.06	-0.20
23 MISSISSIPPI	0.01	0.0	0.00	100.00	98.31	0.0	1.69	-0.01
24 MISSOURI	0.17	0.0	0.00	100.00	99.99	0.0	0.01	-0.17
25 MONTANA	0.17	0.0	0.00	100.00	99.99	0.0	0.01	-0.17
26 NEBRASKA	0.17	0.0	0.00	100.00	99.99	0.0	0.01	-0.17
27 NEVADA	0.44	0.0	0.00	100.00	99.99	0.0	0.01	-0.44
28 NEW HAMPSHIRE	0.34	0.0	0.00	100.00	100.00	0.0	0.00	-0.34
29 NEW JERSEY	0.28	0.0	0.00	100.00	100.00	0.0	0.00	-0.28
30 NEW MEXICO	0.14	0.0	0.00	100.00	99.99	0.0	0.01	-0.14
31 NEW YORK	0.25	0.0	0.00	100.00	100.00	0.0	0.00	-0.25
32 NORTH CAROLINA	0.14	0.0	0.00	100.00	99.91	0.0	0.09	-0.14
33 NORTH DAKOTA	0.15	0.0	0.00	100.00	99.99	0.0	0.01	-0.15
34 OHIO	0.16	0.0	0.00	100.00	99.93	0.0	0.07	-0.16
35 OKLAHOMA	0.13	0.0	0.00	100.00	99.99	0.0	0.01	-0.13
36 OREGON	0.19	0.0	0.00	100.00	99.97	0.0	0.03	-0.19
37 PENNSYLVANIA	0.15	0.0	0.00	100.00	99.97	0.0	0.03	-0.15
38 RHODE ISLAND	0.19	0.0	0.00	100.00	100.00	0.0	0.00	-0.19
39 SOUTH CAROLINA	0.14	0.0	0.00	100.00	99.91	0.0	0.09	-0.14
40 SOUTH DAKOTA	0.16	0.0	0.00	100.00	99.99	0.0	0.01	-0.16
41 TENNESSEE	0.10	0.0	0.00	100.00	99.88	0.0	0.12	-0.10
42 TEXAS	0.12	0.0	0.00	100.00	99.98	0.0	0.02	-0.12
43 UTAH	0.11	0.0	0.00	100.00	99.99	0.0	0.01	-0.11
44 VERMONT	0.21	0.0	0.00	100.00	100.00	0.0	0.00	-0.21
45 VIRGINIA	0.19	0.0	0.00	100.00	99.97	0.0	0.03	-0.19
46 WASHINGTON	0.21	0.0	0.00	100.00	99.98	0.0	0.02	-0.21
47 WEST VIRGINIA	0.12	0.0	0.00	100.00	99.96	0.0	0.04	-0.12
48 WISCONSIN	0.20	0.0	0.00	100.00	99.94	0.0	0.06	-0.20
49 WYOMING	0.19	0.0	0.00	100.00	99.99	0.0	0.01	-0.19
50 ALASKA	0.34	0.0	0.00	100.00	99.98	0.0	0.02	-0.34
51 HAWAII	0.22	0.0	0.00	100.00	99.98	0.0	0.02	-0.22
52 TOTAL	0.19	0.0	0.00	98.83	98.79	0.0	0.03	0.0

TABLE H-15
KENTUCKY DISTILLED-SPIRITS PROPERTY TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	0.0
2 ARIZONA	0.0	0.0
3 ARKANSAS	0.0	0.0
4 CALIFORNIA	0.0	0.0
5 COLORADO	0.0	0.0
6 CONNECTICUT	0.0	0.0
7 DELAWARE	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0
9 FLORIDA	0.0	0.0
10 GEORGIA	0.0	0.0
11 IDAHO	0.0	0.0
12 ILLINOIS	0.0	0.0
13 INDIANA	0.0	0.0
14 IOWA	0.0	0.0
15 KANSAS	0.0	0.0
16 KENTUCKY	0.0	0.0
17 LOUISIANA	0.0	0.0
18 MAINE	0.0	0.0
19 MARYLAND	0.0	0.0
20 MASSACHUSETTS	0.0	0.0
21 MICHIGAN	0.0	0.0
22 MINNESOTA	0.0	0.0
23 MISSISSIPPI	0.0	0.0
24 MISSOURI	0.0	0.0
25 MONTANA	0.0	0.0
26 NEBRASKA	0.0	0.0
27 NEVADA	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0
29 NEW JERSEY	0.0	0.0
30 NEW MEXICO	0.0	0.0
31 NEW YORK	0.0	0.0
32 NORTH CAROLINA	0.0	0.0
33 NORTH DAKOTA	0.0	0.0
34 OHIO	0.0	0.0
35 OKLAHOMA	0.0	0.0
36 OREGON	0.0	0.0
37 PENNSYLVANIA	0.0	0.0
38 RHODE ISLAND	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0
41 TENNESSEE	0.0	0.0
42 TEXAS	0.0	0.0
43 UTAH	0.0	0.0
44 VERMONT	0.0	0.0
45 VIRGINIA	0.0	0.0
46 WASHINGTON	0.0	0.0
47 WEST VIRGINIA	0.0	0.0
48 WISCONSIN	0.0	0.0
49 WYOMING	0.0	0.0
50 ALASKA	0.0	0.0
51 HAWAII	0.0	0.0
52 TOTAL	0.0	0.0

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	1 ALABAMA	2 ARIZONA	3 ARKANSAS	4 CALIFORNIA	5 COLORADO	6 CONNECTICUT	7 DELAWARE	8 DISTRICT OF COLUMBIA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	1.28	0.89	0.69	9.45	1.18	1.88	0.33	0.54
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.28	0.89	0.69	9.45	1.18	1.88	0.33	0.54

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	9 FLORIDA	10 GEORGIA	11 IDAHO	12 ILLINOIS	13 INDIANA	14 IOWA	15 KANSAS	16 KENTUCKY
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	2.53	1.60	0.37	5.55	2.57	1.21	1.04	1.20
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	2.53	1.60	0.37	5.55	2.57	1.21	1.04	1.20

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	17 LOUISIANA	18 MAINE	19 MARYLAND	20 MASS- ACHUSETTS	21 MICHIGAN	22 MINNESOTA	23 MISSISSIPPI	24 MISSOURI
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	1.38	0.45	2.00	3.02	4.50	1.66	0.70	2.05
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.38	0.45	2.00	3.02	4.50	1.66	0.70	2.05

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	25 MONTANA	26 NEBRASKA	27 NEVADA	28 NEW HAMPSHIRE	29 NEW JERSEY	30 NEW MEXICO	31 NEW YORK	32 NORTH CAROLINA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.35	0.61	0.34	0.39	4.29	0.48	9.12	1.88
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.35	0.61	0.34	0.39	4.29	0.48	9.12	1.88

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	33 NORTH DAKOTA	34 OHIO	35 OKLAHOMA	36 OREGON	37 PENNSYLVANIA	38 RHODE ISLAND	39 SOUTH CAROLINA	40 SOUTH DAKOTA
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.23	5.59	1.08	1.23	6.12	0.52	0.92	0.26
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.23	5.59	1.08	1.23	6.12	0.52	0.92	0.26

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	41 TENNESSEE	42 TEXAS	43 UTAH	44 VERMONT	45 VIRGINIA	46 WASHINGTON	47 WEST VIRGINIA	48 WISCONSIN
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	1.57	3.81	0.52	0.28	2.08	2.10	0.80	1.95
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	1.57	3.81	0.52	0.28	2.08	2.10	0.80	1.95

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	49 WYOMING	50 ALASKA	51 HAWAII	52 FEXP	53 TOTAL	54 TOTAL EXPORTED	55 EXPORTED PER FAMILY	56 EXPORTED VIA TRADE
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
7 DELAWARE	0.19	0.18	0.52	4.57	100.00	12882.11	107.35	93.50
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	0.0	0.0
52 TOTAL	0.19	0.18	0.52	4.57	100.00	12882.11	0.27	0.24

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	57 EXPORTED VIA FG-FD	58 EXPORTED VIA TOURISM	59 TOTAL % EXPORTED	60 % EXPORTED VIA TRADE	61 % EXPORTED VIA FG-FD	62 % EXPORTED VIA TOURISM	63 TOTAL IMPORTED	64 IMPORTED PER FAMILY
1 ALABAMA	0.0	0.0	0.0	0.0	0.0	0.0	165.15	0.20
2 ARIZONA	0.0	0.0	0.0	0.0	0.0	0.0	114.88	0.30
3 ARKANSAS	0.0	0.0	0.0	0.0	0.0	0.0	89.65	0.19
4 CALIFORNIA	0.0	0.0	0.0	0.0	0.0	0.0	1221.01	0.28
5 COLORADO	0.0	0.0	0.0	0.0	0.0	0.0	152.17	0.32
6 CONNECTICUT	0.0	0.0	0.0	0.0	0.0	0.0	242.90	0.36
7 DELAWARE	13.84	0.01	99.67	86.81	12.85	0.01	0.0	0.0
8 DISTRICT OF COLUMBIA	0.0	0.0	0.0	0.0	0.0	0.0	70.16	0.35
9 FLORIDA	0.0	0.0	0.0	0.0	0.0	0.0	327.06	0.24
10 GEORGIA	0.0	0.0	0.0	0.0	0.0	0.0	206.85	0.20
11 IDAHO	0.0	0.0	0.0	0.0	0.0	0.0	47.92	0.28
12 ILLINOIS	0.0	0.0	0.0	0.0	0.0	0.0	716.88	0.28
13 INDIANA	0.0	0.0	0.0	0.0	0.0	0.0	332.62	0.28
14 IOWA	0.0	0.0	0.0	0.0	0.0	0.0	155.81	0.23
15 KANSAS	0.0	0.0	0.0	0.0	0.0	0.0	134.97	0.24
16 KENTUCKY	0.0	0.0	0.0	0.0	0.0	0.0	155.71	0.20
17 LOUISIANA	0.0	0.0	0.0	0.0	0.0	0.0	178.13	0.21
18 MAINE	0.0	0.0	0.0	0.0	0.0	0.0	57.58	0.23
19 MARYLAND	0.0	0.0	0.0	0.0	0.0	0.0	258.72	0.31
20 MASSACHUSETTS	0.0	0.0	0.0	0.0	0.0	0.0	389.75	0.29
21 MICHIGAN	0.0	0.0	0.0	0.0	0.0	0.0	581.85	0.29
22 MINNESOTA	0.0	0.0	0.0	0.0	0.0	0.0	215.12	0.25
23 MISSISSIPPI	0.0	0.0	0.0	0.0	0.0	0.0	90.68	0.16
24 MISSOURI	0.0	0.0	0.0	0.0	0.0	0.0	265.40	0.24
25 MONTANA	0.0	0.0	0.0	0.0	0.0	0.0	45.05	0.26
26 NEBRASKA	0.0	0.0	0.0	0.0	0.0	0.0	78.72	0.21
27 NEVADA	0.0	0.0	0.0	0.0	0.0	0.0	43.77	0.45
28 NEW HAMPSHIRE	0.0	0.0	0.0	0.0	0.0	0.0	50.88	0.32
29 NEW JERSEY	0.0	0.0	0.0	0.0	0.0	0.0	554.29	0.34
30 NEW MEXICO	0.0	0.0	0.0	0.0	0.0	0.0	62.57	0.25
31 NEW YORK	0.0	0.0	0.0	0.0	0.0	0.0	1178.96	0.27
32 NORTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	232.72	0.19
33 NORTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	29.95	0.19
34 OHIO	0.0	0.0	0.0	0.0	0.0	0.0	723.11	0.29
35 OKLAHOMA	0.0	0.0	0.0	0.0	0.0	0.0	139.82	0.23
36 OREGON	0.0	0.0	0.0	0.0	0.0	0.0	159.45	0.34
37 PENNSYLVANIA	0.0	0.0	0.0	0.0	0.0	0.0	791.65	0.28
38 RHODE ISLAND	0.0	0.0	0.0	0.0	0.0	0.0	67.69	0.30
39 SOUTH CAROLINA	0.0	0.0	0.0	0.0	0.0	0.0	118.45	0.19
40 SOUTH DAKOTA	0.0	0.0	0.0	0.0	0.0	0.0	33.04	0.19
41 TENNESSEE	0.0	0.0	0.0	0.0	0.0	0.0	203.03	0.22
42 TEXAS	0.0	0.0	0.0	0.0	0.0	0.0	492.75	0.19
43 UTAH	0.0	0.0	0.0	0.0	0.0	0.0	66.67	0.27
44 VERMONT	0.0	0.0	0.0	0.0	0.0	0.0	36.50	0.36
45 VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	269.38	0.25
46 WASHINGTON	0.0	0.0	0.0	0.0	0.0	0.0	271.83	0.37
47 WEST VIRGINIA	0.0	0.0	0.0	0.0	0.0	0.0	103.34	0.23
48 WISCONSIN	0.0	0.0	0.0	0.0	0.0	0.0	251.46	0.25
49 WYOMING	0.0	0.0	0.0	0.0	0.0	0.0	24.38	0.29
50 ALASKA	0.0	0.0	0.0	0.0	0.0	0.0	23.21	0.30
51 HAWAII	0.0	0.0	0.0	0.0	0.0	0.0	67.83	0.40
52 TOTAL	0.04	0.00	99.67	86.81	12.85	0.01	12291.48	0.26

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	65 IMPORTED VIA TRADE	66 IMPORTED VIA FG-FD	67 IMPORTED VIA TOURISM	68 % IMPORTED OF TAX PAID	69 % IMPORTED VIA TRADE	70 % IMPORTED VIA FG-FD	71 % IMPORTED VIA TOURISM	72 NET EXPORTED PER FAMILY
1 ALABAMA	0.18	0.02	0.00	100.00	90.09	9.90	0.01	-0.20
2 ARIZONA	0.27	0.03	0.00	100.00	90.33	9.66	0.01	-0.30
3 ARKANSAS	0.17	0.02	0.00	100.00	91.03	8.95	0.01	-0.19
4 CALIFORNIA	0.23	0.05	0.00	100.00	83.83	16.17	0.00	-0.28
5 COLORADO	0.28	0.03	0.00	100.00	89.19	10.81	0.00	-0.32
6 CONNECTICUT	0.30	0.05	0.00	100.00	85.11	14.88	0.01	-0.36
7 DELAWARE	0.0	0.0	0.0	0.0	0.0	0.0	0.0	107.35
8 DISTRICT OF COLUMBIA	0.30	0.05	0.00	100.00	85.38	14.61	0.01	-0.35
9 FLORIDA	0.21	0.03	0.00	100.00	88.48	11.51	0.01	-0.24
10 GEORGIA	0.17	0.02	0.00	100.00	88.39	11.60	0.01	-0.20
11 IDAHO	0.26	0.02	0.00	100.00	91.45	8.54	0.01	-0.28
12 ILLINOIS	0.23	0.05	0.00	100.00	83.49	16.51	0.01	-0.28
13 INDIANA	0.24	0.03	0.00	100.00	87.56	12.44	0.01	-0.28
14 IOWA	0.20	0.03	0.00	100.00	88.04	11.95	0.01	-0.23
15 KANSAS	0.21	0.03	0.00	100.00	87.57	12.42	0.01	-0.24
16 KENTUCKY	0.18	0.02	0.00	100.00	89.52	10.47	0.01	-0.20
17 LOUISIANA	0.19	0.02	0.00	100.00	89.08	10.91	0.01	-0.21
18 MAINE	0.21	0.02	0.00	100.00	89.94	10.05	0.01	-0.23
19 MARYLAND	0.26	0.04	0.00	100.00	85.66	14.33	0.01	-0.31
20 MASSACHUSETTS	0.25	0.04	0.00	100.00	85.93	14.07	0.01	-0.29
21 MICHIGAN	0.25	0.04	0.00	100.00	86.24	13.75	0.01	-0.29
22 MINNESOTA	0.22	0.03	0.00	100.00	87.71	12.28	0.01	-0.25
23 MISSISSIPPI	0.15	0.01	0.00	100.00	91.71	8.28	0.01	-0.16
24 MISSOURI	0.21	0.03	0.00	100.00	85.84	14.15	0.01	-0.24
25 MONTANA	0.23	0.03	0.00	100.00	90.03	9.96	0.00	-0.26
26 NEBRASKA	0.19	0.03	0.00	100.00	86.39	13.60	0.01	-0.21
27 NEVADA	0.40	0.05	0.00	100.00	88.20	11.79	0.01	-0.45
28 NEW HAMPSHIRE	0.28	0.03	0.00	100.00	89.37	10.63	0.01	-0.32
29 NEW JERSEY	0.29	0.05	0.00	100.00	86.40	13.59	0.02	-0.34
30 NEW MEXICO	0.23	0.02	0.00	100.00	90.44	9.56	0.01	-0.25
31 NEW YORK	0.22	0.05	0.00	100.00	82.10	17.90	0.01	-0.27
32 NORTH CAROLINA	0.17	0.02	0.00	100.00	89.52	10.47	0.01	-0.19
33 NORTH DAKOTA	0.17	0.02	0.00	100.00	89.06	10.93	0.01	-0.19
34 OHIO	0.25	0.04	0.00	100.00	86.91	13.09	0.01	-0.29
35 OKLAHOMA	0.20	0.02	0.00	100.00	89.19	10.80	0.01	-0.23
36 OREGON	0.31	0.04	0.00	100.00	89.78	10.21	0.01	-0.34
37 PENNSYLVANIA	0.24	0.04	0.00	100.00	87.01	12.98	0.01	-0.28
38 RHODE ISLAND	0.27	0.04	0.00	100.00	88.19	11.80	0.01	-0.30
39 SOUTH CAROLINA	0.17	0.02	0.00	100.00	90.94	9.05	0.01	-0.19
40 SOUTH DAKOTA	0.17	0.02	0.00	100.00	89.49	10.51	0.01	-0.19
41 TENNESSEE	0.19	0.02	0.00	100.00	89.68	10.31	0.01	-0.22
42 TEXAS	0.16	0.03	0.00	100.00	85.21	14.78	0.01	-0.19
43 UTAH	0.25	0.03	0.00	100.00	89.90	10.10	0.00	-0.27
44 VERMONT	0.34	0.02	0.00	100.00	93.31	6.68	0.01	-0.36
45 VIRGINIA	0.22	0.03	0.00	100.00	88.82	11.17	0.01	-0.25
46 WASHINGTON	0.33	0.04	0.00	100.00	89.47	10.52	0.01	-0.37
47 WEST VIRGINIA	0.20	0.02	0.00	100.00	89.86	10.13	0.01	-0.23
48 WISCONSIN	0.21	0.03	0.00	100.00	86.88	13.11	0.01	-0.25
49 WYOMING	0.25	0.03	0.00	100.00	88.07	11.93	0.00	-0.29
50 ALASKA	0.34	0.04	0.00	100.00	89.76	10.23	0.01	-0.38
51 HAWAII	0.36	0.04	0.00	100.00	91.00	8.99	0.01	-0.40
52 TOTAL	0.23	0.04	0.00	99.65	86.17	13.47	0.01	0.01

TABLE H-16
DELAWARE CORPORATION-FRANCHISE TAX

	73 EXPORTED VIA SLG-FD	74 IMPORTED VIA SLG-FD
1 ALABAMA	0.0	6.40
2 ARIZONA	0.0	5.69
3 ARKANSAS	0.0	3.75
4 CALIFORNIA	0.0	47.27
5 COLORADO	0.0	6.62
6 CONNECTICUT	0.0	9.57
7 DELAWARE	523.18	2.16
8 DISTRICT OF COLUMBIA	0.0	4.84
9 FLORIDA	0.0	15.05
10 GEORGIA	0.0	9.33
11 IDAHO	0.0	2.49
12 ILLINOIS	0.0	25.71
13 INDIANA	0.0	13.55
14 IOWA	0.0	9.31
15 KANSAS	0.0	6.64
16 KENTUCKY	0.0	7.48
17 LOUISIANA	0.0	8.20
18 MAINE	0.0	2.55
19 MARYLAND	0.0	11.52
20 MASSACHUSETTS	0.0	16.13
21 MICHIGAN	0.0	26.25
22 MINNESOTA	0.0	11.64
23 MISSISSIPPI	0.0	5.11
24 MISSOURI	0.0	8.69
25 MONTANA	0.0	2.66
26 NEBRASKA	0.0	4.85
27 NEVADA	0.0	2.20
28 NEW HAMPSHIRE	0.0	2.23
29 NEW JERSEY	0.0	18.13
30 NEW MEXICO	0.0	2.99
31 NEW YORK	0.0	55.78
32 NORTH CAROLINA	0.0	9.25
33 NORTH DAKOTA	0.0	2.62
34 OHIO	0.0	26.62
35 OKLAHOMA	0.0	5.68
36 OREGON	0.0	7.06
37 PENNSYLVANIA	0.0	25.70
38 RHODE ISLAND	0.0	2.42
39 SOUTH CAROLINA	0.0	4.19
40 SOUTH DAKOTA	0.0	2.74
41 TENNESSEE	0.0	9.52
42 TEXAS	0.0	17.73
43 UTAH	0.0	3.08
44 VERMONT	0.0	2.29
45 VIRGINIA	0.0	10.89
46 WASHINGTON	0.0	12.27
47 WEST VIRGINIA	0.0	4.07
48 WISCONSIN	0.0	13.22
49 WYOMING	0.0	1.55
50 ALASKA	0.0	2.92
51 HAWAII	0.0	4.46
52 TOTAL	523.18	523.18

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